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CURRENT TOPICS.

THE VACANCY on the High Court Bench caused by the resignation of Sir ARTHUR CHARLES has been filled by the appointment of Mr. EDWARD RIDLEY, Q.C., one of the official referees of the High Court. The announcement, owing to the date at which we are compelled to go to press this week, reaches us too late for immediate comment, but we may observe that the selection of an official of the court constitutes a new departure of very doubtful expediency, and it defeats the legitimate expectations of the practising bar.

THE FACT that the Criminal Evidence Bill has been read a second time in the House of Commons by a majority of 210 to 41 indicates that there is some chance of this long-needed measure of reform at length becoming law. Of the various speeches made against the Bill it cannot be said that they embodied any very impressive arguments. The theory that the innocent prisoner may be a bad witness, and may be bullied by the prosecuting counsel into admissions which will be taken to prove his guilt, is entirely inconsistent with the probabilities of the case and with the actual conduct of trials in English courts of justice. The innocent man, as Sir EDWARD CLARKE in a series of striking instances shewed, may be, and often is, an essential witness in his own defence, and it is in the interest of innocent prisoners that the change is needed. Of course it follows that the guilty will be more easily convicted, but this is a result with which it is difficult to quarrel. The innocent are not to remain in peril in order that a guilty man here and there may escape conviction. At the same time, the omission in the present Bill of the safeguards against cross-examination with respect to previous convictions which have been contained in former Bills, and the provision that the wife or husband of the prisoner shall be not merely competent, but also, unless jointly charged, compellable to give evidence, will require very careful consideration in Committee.

THE OPENING of the new county court buildings at Derby, on the 9th inst., by the Lord Chancellor, can hardly be said to have amounted to a jubilee celebration of the establishment of the county court system. Such a celebration would deserve a fuller recognition of the great development which the system has already given to the local administration of justice and a forecast of the development which has still to come. Clearly Lord HALSBURY is in no hurry to accept any proposal for enlarging the jurisdiction of the county courts. He is guided rather by the consideration that "the more you scatter the administration of justice, so much the more do you take away that atmosphere of complete publicity which," he believes, "is at the root of the administration of justice in this country." It may be doubted,

however, whether this is a sufficient reason for forbidding the extension of the jurisdiction. Provided the county courts are efficiently conducted, local publicity is more likely to impress people with the due administration of the law than the intermittent influence of the assizes or the remote trials of the metropolis. In point of fact the jurisdiction of the county courts has been extended indefinitely in some directions, as in bankruptcy, while in others it remains non-existent. As is ordinarily the case with our institutions, piecemeal development is resulting in want of symmetry, and the recasting of the county court system is a task which will soon have to be taken in hand. Meanwhile, attention cannot be too often called to the excessive burden which the county court fees entail on suitors. For every £1 recovered in 1893-4—we are quoting from the Judicial Statistics for 1894—the costs were about 1s. 10d., the fees were 5s. 2d.

THE SECOND number of the Journal of the Society of Comparative Legislation, which has just been issued, contains a very elaborate and interesting report compiled by Master MACDONELL on the methods of legal remuneration in contentious matters prevailing in different countries. A series of questions was prepared by Master MACDONELL, assisted by Mr. JOHN HUNTER, with a view to ascertain how far the practice of other countries differs on this subject from the practice in England, and the greater part of the report consists of the detailed answers which were received from competent authorities in nearly all the countries of Europe, in the British Colonies, in India, and in several of the States of America. These cover over a hundred pages, and Master MACDONELL has usefully prefaced them with a summary of their chief results. Incidentally there is a good deal of information about foreign procedure, and as to the varying manner in which the functions of counsel and solicitor are separated or blended. In the United States, as is well known, the distinction does not, in theory, exist, though there are some lawyers who practically do only the work of barristers, and others who never go into court. In France the services both of *avoués* and *avocats* are required for the tribunals of first instance and for the Court of Appeal, but when a case is taken up to the *Cour de Cassation*, the parties are represented by a special class of *avocats* who combine the functions of counsel and solicitor. In Belgium the arrangement is similar, though the *avocat* occupies an inferior position. The client goes in the first instance to the *avocat*, who selects the *avoué*. "The Belgian *avocat* is in reality *dominus litis*. He conducts or directs all the procedure, and the work of the *avoué* is often merely that of a copying clerk." In Denmark there exists an arrangement which seems to be specially inconvenient. The same man acts as advocate and solicitor, but he may be able to practise only in the District Courts, and then, if there is an appeal, the case will have to pass into entirely new hands, and so again if it is taken to the Supreme Court.

SYSTEMS of remuneration are as various as the division of legal functions. Our own system of fixing a scale of charges for each service is one which it is difficult to justify on any rational ground. It places a premium upon lengthy proceedings and is as unsatisfactory to the solicitor as to the client. A similar system, says Master MACDONELL, exists in Scotland, France, Holland, and Italy; but nowhere, except in colonies which have adopted procedure similar to ours, is an attempt made to separate the items of service with the minuteness to be found in an English bill of costs. In the United States there are, it appears, no scales of costs, and remuneration in contentious matters—according to Mr. NEWTON CRANE, an English barrister and also a member of the Bar of the Supreme Court of the United States, who has contributed valuable information, nearly all the work for which an American lawyer is paid is contentious—is regulated entirely by special agreement, or in the absence of agreement, by a *quantum meruit*. It follows that there is no such thing as taxation. If the client refuses to pay, the lawyer must have his compensation settled in an action. As to the form of the bill, a separate item may be charged for each service, or a lump sum may be stated for professional services and disbursements. Every imaginable intermediate course, we are told, between these two extremes

is also adopted. In America it is common with lawyers of good standing to stipulate that payment shall be contingent on results, though in European countries this, even where it is allowed, is considered bad form. Germany has, by an ordinance of 1879, amended in 1890, struck out a line of her own in respect of costs. Fees proportionate to the value of the subject-matter in dispute are allowed at certain definite stages in the cause—fee for action, fee for hearing, fee for evidence, and additional fee for hearing if there is a further hearing after the taking of evidence; and these cover all intermediate steps. From the examples given the fees appear to be very low. If a case is settled the lawyer receives the same fee as for the hearing. A singular feature in the German system is that court fees and expenses of witnesses and experts are paid in the first instance out of public funds, and are repayable by the party who is ordered to pay the costs. If he is insolvent, it is the public funds that suffer, not the successful suitor. In Denmark this generosity is carried a step further, and the lawyer assigned to a person allowed to sue *in forma pauperis* is paid out of the public funds.

THE ANSWERS sent by Mr. EVERITT W. PATTISON, of the Bar of St. Louis, shew that a very amusing view of lawyers' fees is prevalent in Missouri. Clients, he says, are prone to take the following position. If the amount involved is large and the work easy, the client objects to a fee proportioned to the value of the subject in dispute, and proposes to pay according to the work. But when the amount is small and the work of research heavy, he changes his tone. He now says that the lawyer has been learning the law, and it is no affair of the client to pay for time and labour thus spent. It is the lawyer's business to know the law, and the client ought not to be charged for his education. Mr. PATTISON says that he has heard the point seriously urged by business men of intelligence and standing. It is a striking extension of the theory that the judicial mind is omniscient in matters of law. With such ideas abroad, it is not surprising to learn that the whole subject of the compensation of attorneys is in Missouri very much at sea. Another point of interest may be noticed in Mr. PATTISON's answers. One of the questions proposed by Master MACDONELL related to prepayment of fees, and the general tenor of the answers shews that prepayment is the exception and not the rule. But in Missouri it is customary to insist upon payment on account at the outset of the litigation, and upon payment from time to time during its progress, and the custom is a growing one. In Mr. PATTISON's opinion the method of partial payment in advance and payments during the progress of the litigation is more satisfactory to the client, and, he adds, it is certainly more satisfactory to the attorney, than the method of collecting the entire fee after the case is finally determined. Except with clients of undoubted means this is, it may be observed, the only practice which is just to the client. He then realizes from the outset the financial risk he runs, and is not led on in the hope that he may ultimately avoid liability by success.

THE MATTER of most practical importance dealt with in Master MACDONELL's report is perhaps the question of party and party costs. It is in singular contrast to the present marked tendency of opinion in this country that scarcely anywhere are the costs allowed to a successful suitor a complete indemnity, and in many cases they form but a slight part of the expense to which he has been put. Sometimes, as in Spain and Denmark, the courts leave *bona fide* disputants to bear each his own costs, and only throw costs upon the defeated party when he has commenced or resisted proceedings upon insufficient ground. But more usually a certain part of the costs are recoverable as party and party costs, items of varying importance being left to be paid by the party who has incurred them. In France the costs recoverable include the allowances to witnesses and the scale fees of the *avoué*; but the latter are so low that they usually require to be supplemented by *honoraria*, and these, as well as the fees of the *avocat*, are not recoverable. In Belgium, too, the *avocat's* fees are not allowed, though in a case which is characterized by bad faith, or where the claim is manifestly unjust, the damages may be increased so as to cover them. In Germany,

on the other hand, the successful party seems, under the present system, to recover all the fees with which his lawyer can charge him, although there is sometimes a contract for special payments which are not recoverable; the mode in which he is relieved of the burden of other expenses has already been noticed; and in Switzerland the court often fixes the costs so high that the successful party is compensated for all costs and outlays. In Canada the English system prevails. Theoretically party and party costs are a complete indemnity; practically they are not. In Toronto, for instance, the costs of procuring evidence cannot be taxed against an unsuccessful opponent, and the full amount of counsel's fees is not ordinarily allowed. In the United States certain costs are recoverable, but they are said to form an insignificant part of the total expense, and they do not include the lawyer's fees. Practically each side pays its own costs whatever the result. In the remarks contributed by Mr. NEWTON CRANE it is said: "What to the English lawyer will seem most unjust is that the costs, so far as the lawyers' fees are concerned, and the general expenses of the litigation are, in America, paid by the parties irrespective of who wins or loses. The only costs which abide the result are the court costs or the fees of the court officials, which are very small and embrace trifling charges for filing papers, docketing, recording motions, calling juries, and the like." The rule on the subject has, it appears, been judicially stated as follows: "Counsel's fees cannot be allowed. These are expenses incurred by the party for his own satisfaction, and they vary so much with the character and distinction of the counsel that it would be dangerous to permit him to impose such a charge upon his opponent, and the law measures the expenses incurred in the suit by the taxable costs." In this dictum "counsel" is equivalent to "attorney." Similar answers are given specifically with regard to New York, Massachusetts, and other States. The costs allowed on taxation between party and party are not intended to be a complete indemnity, and they amount only to a very small percentage of the expenses actually incurred. The present demand in this country for the abolition, or at least reduction, of the distinction between party and party and solicitor and client costs, although thoroughly justifiable, is clearly not supported by the practice in America.

MR. JUSTICE ROMER has declined in *Finlay v. Darling* (ante, p. 405) to accept the construction of a covenant for the settlement of after-acquired property adopted by KEKEWICH, J., in *Re Bendy* (43 W. R. 345; 1895, 1 Ch. 109), as to the correctness of which we took the liberty to express our doubts at the time (39 SOLICITORS' JOURNAL, 326). The question is whether savings by the wife out of her settled income, and invested by her in the form of capital, are included in the covenant. Some ground is afforded for their inclusion by the judgment of Lord ELDON, C., in *Lewis v. Madocks* (8 Ves. 150, 17 Ves. 48), where upon marriage the husband bound himself to settle all the personal estate that he should during the joint lives of himself and his wife become entitled to. It was held that the covenant did not prevent the husband from spending income, but that any savings out of income which were laid up as capital were included in the settlement. In consequence of this decision it has been sometimes thought advisable expressly to except out of the covenant in a marriage settlement of a wife's property savings which she may make out of her separate income (see *Vaizey on Settlements*, I., p. 253), and the case of *Re Bendy* has justified this precaution (Key & Elph. Conv., 5th ed., Vol. II., p. 467). A covenant for the settlement of after-acquired property is by no means an unmixed blessing to married women, especially where the property subject or likely to be subject to the settlement is small, and certainly the wife should not be fettered in the disposal of her income. It may be admitted that in *Re Bendy* KEKEWICH, J., correctly stated the principle of *Lewis v. Madocks*, and perhaps, under the circumstances of that case, Lord ELDON gave a reasonable interpretation to the covenant before him. It did not extend to money which was required to be spent as income, or which it was intended to retain and to spend at pleasure; but it did apply to income which had been invested in such a manner as to indicate a permanent intention on the part of the owner to convert it into capital. But though

it might be proper to give this construction to a covenant by a husband, yet a covenant on the part of the wife is introduced for different reasons and is subject to different considerations. The intention is to secure for her separate use the income of the settled property, and it is a very serious infringement of the object of the settlement if she is allowed no alternative except either to spend the income or to lose control over it. Hence it is satisfactory that ROMER, J., has seen his way to dissent from *Re Bendy*. According to the view upon which he has acted in *Finlay v. Darling* (supra) the property in which the married woman chooses to invest the accumulations of income is not bound by the covenant any more than the income itself when it first reaches her hands.

THE DECISION of the Court of Appeal in *Pearce v. Gardner* settles an interesting point upon which there appears to have been hitherto no direct authority. A memorandum of a contract, in order to satisfy the Statute of Frauds and the Sale of Goods Act, must, among other matters, identify the contracting parties, but when reliance has to be placed upon a letter, it frequently happens that the letter itself does not contain the name of the person to whom it is sent. It commences simply "Dear Sir," without the name of the addressee being indorsed in the usual way. Under such circumstances it is natural to suppose that the omission may be supplied by the address upon the envelope in which the letter was enclosed. It is well settled that all the essential elements of the contract need not be contained in the same document. They may be gathered from various documents, provided these are so connected together as to shew clearly that they refer to the same contract: see *Warner v. Willington* (3 Drew. p. 530). When the documents are connected by internal evidence no difficulty arises in the application of this principle, but in the case of an envelope and the letter which it contained, this internal evidence is wanting. The view, however, has been advanced in *Dart on Vendors and Purchasers* (6th ed., p. 253) that the court would receive other evidence to connect the letter and the envelope, and it has now been adopted by the Court of Appeal. The letter and the envelope, said the Master of the Rolls, constitute one document. The letter could not have been sent without the envelope, and the placing of the name of the addressee on the envelope had the same effect as if it were written in the letter itself. In other words, the presumption that the letter must have been contained in some envelope gets over any difficulty there might otherwise be in receiving evidence that it was contained in the envelope produced.

THE COMPULSORY SUMMONS FOR DIRECTIONS.

THE new draft rule which makes the summons for directions compulsory after appearance in all cases except where the plaintiff proceeds under order 14, embodies one of the most important changes in procedure since the Judicature Acts. We are not now referring to its probable effect on procedure on the Chancery side, to which we referred in a previous issue (ante, p. 363). It is quite clear that the new rule is not aimed at Chancery procedure at all. In nineteen Chancery cases out of twenty the issue of the summons for directions will be a mere formality, without any perceptible effect on the course of the action. We must therefore assume that its application to the Chancery Division as well as the Queen's Bench Division was a purely precautionary measure, designed to effectually prevent any evasion of its provisions in Queen's Bench actions. The rule is designed to sift out from the mass of actions which go to trial on pleadings in the Queen's Bench Division all those which can be disposed of more speedily without pleadings. It says in effect, though not in actual terms, first, that there shall be no pleadings unless the nature of the claim is such as to necessitate pleadings; and, secondly, that every action shall be brought in review before the court at the outset, so that the court may determine whether pleadings are to be allowed or not.

The causes which have combined to produce this new departure in procedure are not far to seek. A proportion of the actions brought to trial on pleadings in the Queen's Bench

Division have been found to present a simple issue, which could have been tried as well without as with pleadings. The proportion is probably small, but the number of such actions has been sufficiently large to create a feeling among business men that the procedure of the court is ponderous and costly, and that their purpose is better served by settling their differences out of court before tribunals of their own creation. The policy of the court has always been to encourage such methods of settling disputes, but at the same time a feeling has manifested itself among the judges during the last few years in favour of removing the reproach from the court that, when it is given mere nuts to crack, it possesses no machine but its regulation steam-hammer to crack them with. In other words the court has determined to create for itself a process for disposing of simple issues cheaply and speedily, and for sifting out from the actions which go to trial all those which ought to be disposed of by that process.

It is not possible for us at this stage to express either approval or disapproval of this new departure. If it is carried out with discretion there can be little doubt that it will be most beneficial to suitors. If, on the other hand, it is enforced with too great stringency or with lack of sound judgment and knowledge of the requirements of individual cases, it may tend to produce injustice and even to increase the cost of litigation. Everything depends on the way the new machinery is worked.

It appears at first sight as if the court had set itself a task of considerable difficulty and magnitude. According to the Civil Judicial Statistics for 1894 the number of actions commenced in the Queen's Bench Division was 71,777, and it seems a large undertaking to apply a sifting-out process to this mass of actions whereby a comparatively small number which are suitable for trial in court without pleadings may be separated from the rest. This task, moreover, has to be accomplished without interfering with the previously existing arrangements for disposal of actions by automatic or summary methods under rules of court. It will be interesting to examine this point more closely in order that we may arrive at the approximate number of actions which will be affected by the new rule. What became of the 71,777 Queen's Bench actions commenced in 1894, the last year covered by the Judicial Statistics?

In the first place we have 39,231 which were apparently still-born. Almost the whole of this large number of actions terminated with the issue of the writ. There are, in this connection, two items about which the Judicial Statistics give us no information. They do not tell us how many motions for judgment were heard during the year, nor how many High Court actions were transmitted to the county courts. The number would probably be between 300 and 400, and certainly would not exceed 500. As to the rest of the 39,231 actions not accounted for, the presumption is that the mere issue and service of the writ sufficed to bring the defendants to terms at once.

Having made the above deduction, we are left with 32,546 actions, all of which can be duly accounted for. The following figures will show how they were disposed of:—

1. Automatically in the Judgment Office, without order.	
Default of appearance	20,284
Default of defence	1,458
On return to Writ of Inquiry	124
	21,866
2. Summarily under Order 14 without trial	7,117
3. By orders to stay, consent orders, &c.	734
4. After trial.	
By official referees	217
In court	2,612
	2,829
Total	32,546

In passing, we may remark that when charges of delay and costliness are levelled at the whole procedure of the Queen's Bench Division, it would not be possible to produce a more conclusive answer than that which is furnished by the above figures. Under items 1 and 2 nearly 30,000 actions are disposed of yearly in from ten to twenty-one days each, at a cost per action of from £4 to £7.

The compulsory summons for directions will be applicable only to the following items included in the above table:—

Default of defence	1,458
Orders to stay, &c.	734
Trial by official referees	217
In court	2,612
	5,021

It must not be assumed, however, that the summons for directions will be an additional summons in all these cases. It will be additional in the case of default of defence, which process is altered by the new order, for it is obvious that there can be no default of defence until the plaintiff has obtained an order on the summons for directions that a defence shall be delivered. But in the other cases the summons for directions will take the place of other summonses which are at present issued for some of the purposes covered by the summons for directions, which includes in its scope such matters as delivery of pleadings; particulars; admissions; discovery; interrogatories; inspection of documents, or of property; commissions, or letters of request; examination of witnesses; place and mode of trial; and "any other interlocutory matter or thing."

The principal drawback to the new rule is undoubtedly the additional expense it will involve in all those cases where, if it had not been made, judgment would have been obtained in default of defence. The summons for directions is a ten-shilling summons, and its only effect in those cases will be to increase the costs by about £1 5s. This difficulty might be met by altering the fee on the issue of the summons to 3s., and charging an additional 3s. for every subsequent application under the same summons. This would in any case be much more fair to litigants. It is not desirable that a party who makes only one application under his summons for directions should pay the same fee as that which is paid by a person who applies five or six times for separate directions. We trust this alteration will be made.

In conclusion, we may point out that the rule does not provide that the summons for directions shall be heard by the judge in person, which would indeed, under existing arrangements, have been impracticable. It appears, therefore, to be contemplated, that the masters and district registrars will dispose of applications for directions as part of their ordinary chamber business.

THE DRAFT JUDICIAL TRUSTEE RULES, 1897.

I.

In our last issue we gave a short summary of the draft rules under the Judicial Trustees Act, 1896. We now propose to make a few observations on some of their principal provisions. The rules themselves will be found printed elsewhere. In passing we may remark that the rules as framed are intended to come into operation on the commencement of the Act (rule 1). It would seem, however, that it is impossible that such should be the case, for the notice required by the Rules Publication Act, 1893, only appeared in the *Gazette* on the 6th inst., whilst the Judicial Trustees Act will come into operation on the 1st day of May. It is obvious, therefore, that inasmuch as less than the statutory period of forty days intervenes between the two dates, under the most favourable circumstances the rules governing the procedure under the Act cannot be in force until some time after the date fixed for the commencement of the Act itself. We do not suppose, indeed, that any serious consequences will result from this condition of things, as we cannot say that we anticipate any immediate anxiety on the part of the public to avail themselves of the system of judicial trustees. Considerations of economy and convenience will tell strongly in favour of the retention of private trustees. We must say, however, that, having regard to the fact that the procedure introduced by these rules is novel in character and will impose on the officials who will have to work it strange and unaccustomed duties, the delay in the publication of the rules under an Act which received the Royal Assent some eight months ago is greatly to be regretted, and that it is wholly unreasonable that it should have been deferred until the last possible moment.

We will now proceed to consider the effect of the rules. In doing this we do not propose to go through them *seriatim* (for which, indeed, the space at our disposal would not suffice), but rather to direct attention to their more salient provisions.

The first point for consideration is, who may be appointed a

judicial trustee under the statute. The first section of the Act provides that the court may appoint a person to be a judicial trustee "either jointly with any other person or as sole trustee, and, if sufficient cause is shewn, in the place of all or any existing trustees." Doubts have been expressed whether this provision gives any power to the court to appoint as judicial trustee a person who is already a trustee, and the editor of Chitty's Statutes for 1896, in a note to the section, gives it as his opinion that there is no such power, and doubts whether the power could be conferred by rule. No such difficulty, however, appears to have suggested itself to the draftsman of these rules, for rule 5 (2) expressly provides that "a person may be appointed to be a judicial trustee of a trust although he is already a trustee of the trust." We will assume, until there be a judicial decision to the contrary, that the rule is *intra vires*. A judicial trustee, therefore, may be either a sole trustee or one of several trustees, and it is no objection that he is already a trustee. Moreover, a beneficiary, or near relation of a beneficiary, or the solicitor to the trust or to the trustees or any beneficiary, may, if the court sees fit, be appointed (rule 5 (1)). This relaxation of the rules on which the court ordinarily acts seems not unreasonable, having regard to the fact that the judicial trustee has to give security. In the absence of the nomination of a proper person to be judicial trustee, an official of the court, who will usually be the Official Solicitor (rule 7), may be appointed.

Serious difficulty seems likely to arise in cases where the judicial trustee is associated in the trust with other trustees. What, in such cases, is the position of the non-judicial trustees? Are their acts to be controlled by their judicial brother? To what extent are they entitled to a voice in the management of the trust? Are they under liability for the acts and defaults of the judicial trustee? Clearly, so far as the purposes of the Act are concerned, the court will deal with the judicial trustee, and with him only. We must, however, be content to wait for further guidance on these points from future decisions of the courts?

We have next to consider the method provided for the appointment of a judicial trustee. The application, if made in a pending cause or matter, may be made as part of the relief claimed, or by summons in the cause or matter (rule 2 (b)). In other cases the aid of our old friend the originating summons will be invoked (rule 2 (a)), and that, no doubt, will be the mode of procedure usually adopted. Rule 3, which provides for service of the summons, suggests one difficulty. In addition to service, where necessary, on the trustees, the rule requires that the summons shall be served "on such (if any) of the beneficiaries as the court directs." In every case, therefore, it will be necessary to obtain directions as to the parties to be brought before the court. This will lead to delay and expense, for the parties to be served will have to be added by amendment, a proceeding which, as we have ere now pointed out in these columns, is, in the case of originating summonses, accompanied with considerable cost. Experience alone can shew what views will be taken by the judges as to the beneficiaries who ought to be present on the application. We submit, however, that there should be no material departure from the ordinary rule, that, where practicable, all parties *in esse* interested in the trust ought to be served with an application for appointment of new trustees. The trustee will, when he is not an official of the court, be required to give security to the court for the due application of the trust property, except in cases where security is dispensed with (rule 10).

Up to this point there is nothing very novel in the procedure prescribed by the rules. The method of carrying out the appointment is one with which all practitioners are familiar; the mode of giving security does not materially differ from that which obtains in the case of receivers. But, so soon as the appointment is completed, we find ourselves face to face with new and untried practice. The object of the rules appears to be to get rid of everything which has hitherto been followed by the court, and to make the practice as unlike as possible to existing methods. Not that the judicial trustee is freed from the trammels of the court. Very far indeed from that. If his fetters are not made of red tape, they are at any rate pulled tight enough. He can take no step in the administration of his trust without recourse to the court. At every turn he is con-

fronted with some minute regulation which requires him to communicate with the officer of the court. Here are a few of the provisions to which he is required to conform. Immediately after his appointment he must forward to the court a complete statement of the trust property (rule 9 (1)). Whenever the trust property is varied, increased, or decreased, he must inform the court thereof (rule 9 (2)). He must keep a separate account at a bank to be approved by the court (rule 11 (1)). All title-deeds and documents evidencing title to any of the trust property must be deposited in such custody as the court may direct (*ibid.*), and no such deeds or documents can be delivered over or inspected except on a request signed by the trustee and countersigned by the officer of the court (rule 11 (2)). Where the trustee intends to sell any of the trust property he must give notice to the court (rule 11 (4)). His accounts must be audited by the court (rule 15). Woe to the judicial trustee who, without authority, has employed professional assistance. No deduction on such ground will be allowed on the audit (rule 17). A judicial trustee not complying with the Act or the rules or with any direction of the court made in accordance with the Act or rules, or otherwise misconducting himself (whatever that may mean), is liable to have his remuneration forfeited wholly or in part (rule 20 (1)); though, happily, he is to have an opportunity of being heard before any such extreme order is made. These are but a few of the cases in which the rules now under consideration provide for the minute and complete control by the court over the judicial trustee. Whether this paternal legislation is likely to find favour with persons interested in the administration of the innumerable trusts which exist throughout the country remains to be proved. For ourselves we greatly doubt it.

Hitherto we have spoken only, and that in very general terms, of the effect of the rules on the appointment of the judicial trustee and the subsequent control exercised over him by the court. A very serious and important part of the rules remains to be discussed, those provisions, namely, relating to the method in which the court is to exercise its functions. To this part of the subject we propose to refer next week.

LEGISLATION IN PROGRESS.

PREFERENTIAL PAYMENTS.—In moving the second reading of the Preferential Payments in Bankruptcy Act (1888) Amendment Bill in the House of Lords, Viscount KNUTSFORD said that in the House of Commons the Bill had been strongly supported by members on both sides, the only complaint made against it being that it did not go far enough. The Act of 1888, which the Bill amended, had worked well, but experience had shewn that it did not go far enough, and that further protection of the wages of clerks and servants was needed. The Act did not cover the case of a company being wound up and the assets not being sufficient, or not more than sufficient, to cover the claims of debenture-holders. In these days of limited companies and floating debentures it had been found that the workmen frequently lost their wages. This Bill met that practical grievance and gave wages priority over debenture-holders. The Bill was confined to debentures which merely created a floating charge on the assets, effects, or uncalled capital of the company. It did not include and give priority over instruments which created a specific mortgage of part of the company's property. The Lord Chancellor, on the part of the Government, said the Bill had their approval. The Bill was read a second time, and has since passed through Committee.

BILLS PASSED INTO LAW.—On the 8th inst. the Royal Assent was given to the Voluntary Schools Bill, Military Works (Money) Bill, Military Lands Bill (1892) Amendment Bill, and to several Provisional Order and private Bills.

CORRESPONDENCE.

THE DECISION IN RE M'GAREL.

[To the Editor of the Solicitors' Journal.]

Sir,—I should be glad to know whether the Incorporated Law Society are taking any steps with regard to the decision in *Re M'Garel* (ante, p. 276), in which it will be remembered the Court of Appeal decided (on appeal from the Master in Lunacy) that the Order under the Solicitors' Remuneration Act, Part II. of Schedule I., which provides that in the case of a lease at a rack-rent, the remuneration for preparing, &c., shall be "where the rent does not exceed £100,

£7 10s. per cent. on the rental, but not less than £5; where the rent exceeds £100 and does not exceed £500, £7 10s. in respect of the first £100 of rent, and £2 10s. in respect of each subsequent £100 of rent."

The words "per cent." were left out in the second part of the rule, therefore the court held that the £2 10s. only applies to every complete £100.

This was not contemplated when the rules were framed. "Per cent." was evidently intended to apply to the intermediate rentals, for upon reference to the Digest issued by the Incorporated Law Society, p. 25, a table is set forth dealing with the intermediate rentals, and a footnote as follows:—"Intermediate rentals have to be calculated having regard to rule 6, fractions of £5 being reckoned as £5."

This is another instance of rules being prepared by committees without reference to the Incorporated Law Society as to the practical working, and when a decision is sought, the rules are strictly construed to the loss of the profession.

In the present state of the law with regard to drainage and repairs the greatest care and trouble is necessary in preparing and approving leases, and it is only fair that solicitors should be paid upon a scale which will remunerate them fairly for the time and trouble entailed.

55, Basinghall-street, E.C.

J. STANLEY KENT.

April 12.

CASES OF LAST SITTINGS. Court of Appeal.

WIESENER v. RACKOW. No. 1. 9th April.

ASSIGNMENT OF DEBT—RIGHT OF ASSIGNEE TO SUE—AGREEMENT TO PAY MONEY RECOVERED TO ASSIGNOR.

This was an appeal by the plaintiff from the judgment of Bruce, J., at the trial without a jury. The plaintiff sued as assignee of a debt of £59 due from the defendant to Roesicker & Schneider, a firm carrying on business in Germany. The assignment was by deed, and was absolute in form, and was expressed to be in consideration of the payment of £50 by the plaintiff to Roesicker & Schneider. It was proved at the trial that this sum had not been paid, and it was also proved that, although the assignment purported to be an absolute assignment, it was agreed between the plaintiff and the assignors that the plaintiff should, when he had recovered the debt, hand over the amount thereof to the assignors, after deducting his costs and commission. Bruce, J., held that, as the assignors retained their legal interest in the debt, the assignment was bad, that the transaction was in reality the appointment of the plaintiff as the agent of the assignors to collect their debt in this country; and he gave judgment for the defendant. In support of the appeal it was contended that it was immaterial whether the assignment was subject to a trust or not, and *Comfort v. Betts* (1891, 1 Q. B. 737) was relied on.

THE COURT (Lord Esher, M.R., Lopes and Chitty, L.JJ.) allowed the appeal.

Lord Esher, M.R., said that the evidence was clear that the parties intended that the foreign firm should assign the debt to the plaintiff in order to enable him to sue the defendant in this country in his own name on behalf of the foreigners. The *chose in action* passed in law, the assignors receiving to themselves the equity of recovering from the plaintiff the amount of the debt when he had recovered it from the defendant. That brought the case within the decision of *Comfort v. Betts*, for it was decided in that case that if that was the intention of the parties the assignment would be valid.

LOPES and CHITTY, L.JJ., concurred. Appeal allowed.—COUNSEL, *Rufus Isaacs*; *Rugg*, Q.C., and *Sington*. SOLICITORS, *Mann & Taylor*; *James P. Budden*.

[Reported by F. O. ROBINSON, Barrister-at-Law.]

SMITH v. CHORLEY RURAL DISTRICT COUNCIL. No. 1. 5th April.

LOCAL GOVERNMENT—BUILDING PLANS—REFUSAL TO APPROVE—ACTION FOR MANDAMUS.

Appeal from the judgment of Kennedy, J., reported (1897, 1 Q. B. 532). The action was brought for a *mandamus* to compel the defendants to approve and pass certain building plans. The plaintiff proposed to build certain houses upon land in the defendants' district, and deposited plans with the defendants in accordance with their bye-laws. The defendants considered that the proposed houses amounted to the laying out of a new street, and refused to pass the plans upon the ground that the proposed street was not of the width required by the bye-laws. At the trial the jury found that the proposed buildings did not amount to the laying out of a new street. The learned judge, upon further consideration, held that an action of *mandamus* would not lie, and gave judgment for the defendants. The plaintiff appealed.

THE COURT (Lord Esher, M.R., Lopes and Chitty, L.JJ.) dismissed the appeal.

Lord Esher, M.R., said that the local tribunal admittedly had jurisdiction to consider these plans with the view of seeing whether they would approve or disapprove of them. The plans were laid before them for that purpose. It was admitted that they had honestly considered that matter. The question before them depended upon this fact, amongst others—namely, whether the plans involved the laying out of a new

street. That was the foundation of their decision. They had to consider and decide that fact. They decided that it was a new street, and disapproved of the plans. It was impossible to say that they had done anything beyond their jurisdiction. It followed that no appeal lay from that decision. The plaintiff had brought this action for a *mandamus* avowedly to compel them to alter their decision and to approve of the plans. The action was really brought by way of appeal from the decision of the local tribunal acting honestly within their jurisdiction. In his opinion no such appeal lay. The action, therefore, was not maintainable.

LOPES, L.J., concurred. The district council did not refuse or neglect to come to a conclusion with respect to the plans. They exercised their discretion, and disapproved of them, thinking that the proposed buildings involved the laying out of a new street. What was the law applicable to these facts? It seemed to him that the exercise of the discretion by the tribunal, however erroneous, in respect of a matter within their jurisdiction, if the discretion was *bona fide* and honestly exercised, was a matter for the tribunal alone, and that there was no appeal from them. If that were not the law the result would be that, when a matter was entrusted by the Legislature to a local tribunal, and they exercised their discretion honestly in the matter, the court could compel them to exercise their discretion in another way. The action, therefore, would not lie.

CHITTY, L.J., concurred. The district council had a discretion conferred upon them as regards the plans. They honestly considered the plans and disapproved of them. It was within their province, as forming part of the grounds of their decision, to inquire whether the plans involved the laying out of a new street. In his opinion this action would not lie. The question put to the jury was put for the purpose of getting a decision that the district council had wrongly exercised the discretion vested in them. That was really attempting, by way of appeal, to review and reverse the decision honestly arrived at by the district council. No such appeal lay.—COUNSEL, *E. Sutton*; *C. A. Russell*, Q.C., and *F. H. Mellor*. SOLICITORS, *Roucliffes & Co.*, for *Jackson & Son*, Chorley; *Crocidora & Vizard*, for *Stanton & Sons*, Chorley.

[Reported by W. F. BARRY, Barrister-at-Law.]

SOUTH AFRICAN TERRITORIES (LIMITED) v. WALLINGTON. No. 1. 12th April.

COMPANY—AGREEMENT TO TAKE DEBENTURES—FAILURE TO PAY INSTALMENTS—SPECIFIC PERFORMANCE—DAMAGES.

This was an appeal by the defendant from the judgment of Wright, J., at the trial of the action without a jury. The plaintiff's claim was for (1) specific performance of an agreement, dated the 24th of September, 1895, for payment of instalments due upon certain debentures of the plaintiff company applied for by the defendant; or (2) payment of the balance of the price of the debentures; and (3) damages. The defendant had applied for sixteen debentures of the plaintiff company (repayable in 1900), according to the following form: "To the directors of South African Territories (Limited). Gentlemen,—Having paid to your bankers the sum of £ being a deposit of £5 per debenture on debentures of the above-named company, in the terms of your debenture prospectus, dated the 21st of September, 1895, I request you to allot me that number of debentures, and I agree to accept the same or any less amount that may be allotted to me on the terms of the prospectus, and I agree to pay the further instalments due thereon in accordance with the terms of the said prospectus." The plaintiff company duly allotted to the defendant sixteen debentures of the company. The defendant had at the time of his application paid £80, being a deposit of £5 in respect of each of the sixteen debentures applied for, but he failed to pay any further sum, either for allotment or by way of instalments. Wright, J., held that the plaintiff's claim was for a debt, and he gave judgment for the plaintiff company for £520, the amount of the instalments due at the time of the issue of the writ. The defendant appealed.

THE COURT (Lord Esher, M.R., Lopes and Chitty, L.JJ.) allowed the appeal.

LOPES, L.J., in the course of a written judgment, said that the question was, Was the contract a contract to pay a specific sum, or only a contract to make a loan of money? If it was the latter it was clear that specific performance would not lie. The agreement must be looked at as a whole. Surely, in its very nature, it was a contract to lend money for a certain fixed period to the company, the payment to be made in the way specified. On a contract to lend money you could not sue for the money; you could only sue for damages for the breach of the contract. The borrower might go into the market the next day after breach, and get the money without incurring any loss, or he might not be able to get it without suffering a loss, in which case the measure of damages was the loss he suffered. The point was put very clearly by Chitty, J., in *The Western Wagon and Property Co. v. West* (1891, 2 Ch., at p. 277): "It was contended for the plaintiffs that on a contract to make a loan the measure of damages for breach was the sum agreed to be lent, and that the damages were thus liquidated and ascertained. . . . On a contract to make a loan of money the measure of damages is the loss sustained by the breach, and the damages may be merely nominal. For instance, if A. agrees to lend B. £100 at interest for a week, and makes default, and B. within a few minutes after the time at which the £100 ought to have been lent obtains from his bankers a loan of £100 at the same rate of interest, and for the same period of time, the damages would be merely nominal. Damages recovered are not recovered by way of loan; the plaintiff puts them into his pocket and keeps them. It is really difficult to understand how this argument as to the measure of damages could have been seriously advanced." His lordship could not understand how Wright, J., decided that the plaintiff was entitled to judgment for £520, the full amount

payable upon the debentures up to the date of issuing the writ in the action; that was, in reality, specific performance. In his lordship's judgment the contract was a contract for a loan, and on the breach damages only were recoverable. 5s. had been paid into court, and there was no evidence given of any damage to the plaintiff company. Under these circumstances 5s. was sufficient, and the judgment must be reversed.

LORD ESHER, M.R., and CHITTY, L.J., concurred. Appeal allowed.—COUNSEL, Gore Browne; Bigham, Q.C., and Herbert Smith. SOLICITORS, Ranger, Burton, & Frost; Pyke & Voulas.

[Reported by F. O. ROBINSON, Barrister-at-Law.]

GUARDIANS OF THE POOR OF THE ST. OLAVE'S UNION (Appellants) v. GUARDIANS OF THE POOR OF THE CANTERBURY UNION (Respondents). No. 1. 9th April.

POOR LAW—SETTLEMENT—IRREMOVABILITY—RESIDENCE IN HOSPITAL—POOR REMOVAL ACT, 1846, s. 1—DIVIDED PARISHES ACT, 1876, s. 34.

This was an appeal from the decision of the Divisional Court (*ante*, p. 243, 45 W. R. 302; 1897, 1 Q. B. 438), on a case stated by the Recorder of Canterbury. On the 1st of April, 1896, Edward James Farr, aged nine years, became chargeable to the respondent union. He was the son of Arthur Farr and Ellen Farr. Ellen Farr died in 1888. In 1889 Edward James Farr was sent by his father to reside with a relative in the respondent union, where he remained till he became chargeable. On the 23rd of July, 1892, Arthur Farr went to live in the appellant union, and continued to have his home and residence there until his death. From the 1st of May to the 29th of July, 1895, Arthur Farr was absent from his home, being admitted on the former date into a hospital, outside the appellant union, and remaining in the hospital and in a convalescent home connected with it until the latter date, when he returned home. He remained at his home till the 15th of April, 1896, when he died. On the 24th of April, 1896, two justices for the city of Canterbury made an order for the removal of Edward James Farr from the respondent union to the appellant union on the ground that he was legally settled in the appellant union. On appeal to quarter sessions it was contended for the appellants that Edward James Farr resided from April, 1889, to April, 1896, in the respondent union under such circumstances as to gain for him a status of irremovability in his own right in that union; and secondly, that even if he took his father's settlement, the father had not acquired a settlement in the appellant union, by reason of his absence in hospital in May, June, and July, 1895. The recorder held that Arthur Farr had acquired a settlement in the appellant union, and that Edward James Farr had not become irremovable in the respondent union. By the Poor Removal Act, 1846, s. 1: "No person shall be removed . . . from any parish in which such person shall have resided for five years (reduced to one year by 28 & 29 Vict. c. 79) next before the application for the warrant. Provided always, that the time during which such person shall be a prisoner in a prison, or shall be serving her Majesty as a soldier, marine, or sailor, or reside as an in-pensioner in Greenwich or Chelsea Hospitals, or shall be confined in a lunatic asylum . . . or as a patient in a hospital . . . shall for all purposes be excluded in the computation of time hereinbefore mentioned." By the Divided Parishes Act, 1876, s. 34: "Where any person shall have resided for the term of three years in any parish in such manner and under such circumstances in each of such years as would in accordance with the several statutes in that behalf render him irremovable, he shall be deemed to be settled therein." The Divisional Court (Wright and Bruce, JJ.) allowed the appeal. They held that the time during which Arthur Farr had been in hospital must be excluded from the computation of his period of residence in the appellant union, and that as he had therefore not resided three consecutive years in the appellant union he had not acquired a settlement in that union. The respondent union appealed.

THE COURT (LORD ESHER, M.R., LOPES and CHITTY, L.J.J.) affirmed the decision of the Divisional Court, and dismissed the appeal.—COUNSEL, Dickens, Q.C., Joseph, and Hoker; Macmorran, Q.C., and Harper. SOLICITORS, Speechly, Mumford, London, & Rogers, for Plummer, Canterbury; Arkcoll, Cockell, & Chadwick.

[Reported by F. O. ROBINSON, Barrister-at-Law.]

HORNSEY DISTRICT COUNCIL v. SMITH No. 2 17th and 18th March, 2nd April.

LOCAL GOVERNMENT—STREET—PAYING EXPENSES—NATIONAL SCHOOL—CHARGE UPON THE PREMISES—ENFORCEMENT OF CHARGE BY SALE OR MORTGAGE—PUBLIC HEALTH ACT, 1875 (38 & 39 VICT. c. 55) ss. 150, 257.

Appeal from a decision of Kekewich, J. (reported *ante*, p. 209; 45 W. R. 231). The plaintiffs took out a summons for the enforcement by sale or mortgage of a charge upon a National school within their district in respect of certain paving and other expenses which had been incurred and apportioned against the trustees of the school under section 150 of the Public Health Act, 1875, and which had recently been declared by the court to be a charge upon the school premises under section 257 of the same Act (44 W. R. 559; 1896, 2 Ch. 254). The site of the school had originally formed part of the glebe of the parish, and had been conveyed to the trustees under section 6 of the School Sites Act, 1841, for the purposes of a school, and "for no other purposes whatsoever." The plaintiffs had not taken summary proceedings against the trustees for the recovery of the expenses within the time specified by the Public Health Act, 1875.

KEKEWICH, J., held that the charge could be enforced by sale or mortgage of the premises freed from the trusts of the deed, even though the land so charged had been dedicated exclusively to the purposes of a

National school under the School Sites Act, 1841. The trustees of the school appealed.

THE COURT (LINDLEY, A. L. SMITH, and RIGBY, L.J.J.) allowed the appeal.

2nd April.—The written judgment of the court was delivered by A. L. SMITH, L.J., who stated the facts, and continued: The first question is whether the appellants are "owners" of the land within the meaning of the Public Health Act, 1875, in which case a charge by virtue of section 257 of the Act would be created upon the premises; and the second is, if there be such a charge, whether the court can enforce it by ordering a sale of the school premises. As regards the first point, this depends upon whether the appellants are "owners" of the school premises within the meaning of section 257 of the Act of 1875. This section enacts "Where any local authority have incurred expenses for the repayment whereof the owner of the premises . . . is made liable under this Act . . . such expenses may be recovered . . . from any person who is the owner of such premises when the works are completed . . . and until recovery of such expenses and interest, the same shall be a charge on the premises in respect of which they were incurred." By section 4 of the same Act "Owner" means the person for the time being receiving the rack rent of the lands or premises in connection with which the word is used, whether on his own account or as agent or trustee for any other person, or who would so receive the same if such lands or premises were let at a rack rent." In the case of *Bonditch v. Wakefield Local Board of Health* (L. R. 6 Q. B. 567, 19 W. R. Dig. 66), in the year 1871 the Court of Queen's Bench held that the trustees to whom premises had been conveyed for the purposes of a school under the provisions of section 2 of the School Sites Act of 1841 were "owners" within the meaning of the Public Health Act of 1848 (11 & 12 Vict. c. 63), which is identical so far as "owner" is concerned with section 4 of the Public Health Act, 1875, and if this case is good law and has not been overruled, there can be no doubt that the appellants are "owners" within the meaning of section 257 of the Public Health Act of 1875. . . . It cannot be said that this *Wakefield* case has ever been in terms overruled, nor do we find it has ever been doubted, but, on the contrary, as will be seen hereafter, it was treated as good law as late as in the year 1885 by this court in the case of *Wright v. Ingle* (34 W. R. 220, 16 Q. B. D. 379), and by Stirling, J., in *Re Christchurch Inclosure Act* (42 W. R. 614; 1894, 3 Ch. 209), and by Mathew, J., in 1895, in the case of *Vestry of St. Mary, Islington v. Cobbett* (43 W. R. 44; 1895, 1 Q. B. 369). It is, however, argued on behalf of the appellants, the trustees of the school, that two cases—the one in the Exchequer Chamber, *Plumstead Board of Works v. The British Land Co.* (23 W. R. 634, L. R. 10 Q. B. 203), and the other in the House of Lords, *The Great Eastern Railway Co. v. The Hackney District Board of Works* (31 W. R. 769, 8 App. Cas. 687)—shew that the ground of Blackburn, J.'s decision in the *Wakefield* case was erroneous, and consequently the case is no longer law. It was said that the ground of his decision was that "owner" in the Act included, amongst others, the case of the owner of premises which were never capable of being let at a rack rent, and that the two cases above mentioned shewed that this was not so. Blackburn, J., in the same year as he decided the *Wakefield* case (1871), in the case of *Lord Northbrook v. Plumstead Board of Works* (20 W. R. 117, L. R. 7 Q. B. 183), and again in 1874 in *Plumstead Board of Works v. British Land Co.* (*ubi supra*), reaffirmed what he had said in the *Wakefield* case, but this later case was taken upon appeal to the Exchequer Chamber and reversed, and it is said that this reversal overruled the *Wakefield* case, and that the House of Lords, in the year 1883, in *The Great Eastern Railway Co. v. Hackney Board of Works* (*ubi supra*) had done the same thing. The appellants' point is this—that it is not now correct to say that a person is an "owner" within the meaning of section 257 of the Public Health Act, 1875, if the property which he possesses is by law for ever incapable of being let at a rack rent. They point out that in the year 1868, prior to the *Wakefield* case, Blackburn, J., in the case of *Angell v. Vestry of Paddington* (16 W. R. 1167, L. R. 3 Q. B. 714) had stated that he could not see how commissioners for building additional churches could be said to be owners within section 250 of the Metropolis Management Act, 1855, which as regards "owner" is identical with section 4 of the Public Health Act of 1875. In the case of *Plumstead Board of Works v. The British Land Company* (*ubi supra*) in the Exchequer Chamber it was held that, assuming the land company to be owners of the soil of the roads, they were not "owners" thereof within section 250 of 18 & 19 Vict. c. 120 (the Metropolis Management Act of 1855), because the roads had been irrevocably dedicated to the public; in other words, because the roads had for ever become incapable of being let at a rack rent, and, therefore, the land company were not "owners" within the meaning of the section. We must point out that that judgment, which was delivered by Lord Coleridge, in which Bramwell, Cleasby, Pollock, and Amphlett, BB., and Grove, J., concurred, leaves out of consideration that the minerals under the roads were still the property of the defendants, but that case is nevertheless an authority binding upon us, that if the land of an owner be irrevocably dedicated to the public he is not an "owner" within the meaning of the Act. The *Wakefield* case was not cited in the Exchequer Chamber. Again in the House of Lords in 1883, in the case of *Great Eastern Railway Co. v. The Hackney Board of Works* (*ubi supra*), the same thing was held. One point which arose in that case was whether the Great Eastern Railway Co. were "owners" of land within the meaning of the Act. Lord Watson, at p. 693, sums up the previous authorities, though the *Wakefield* case was again not referred to. He says: "The authorities cited in the course of the argument appear to me to establish this proposition—that the person vested with the property of heritable subjects which have been placed *extra commercium* or are subject in perpetuity to the burthen of a public right which deprives him of their lawful use is not an owner within the meaning of section 77 of the Act of 1862 (the Metropolis Local Management Act, 1862). The fences are

mere accessories of the public highway, and are not, in my opinion, land capable of yielding a rack rent to the appellants within the meaning of the statutes." Lord Blackburn agreed in this opinion. These two cases, in our judgment, shew that, if land be by statute for ever incapable of yielding a rack rent, the owner thereof is not "owner" within the meaning of the Acts. In the year 1885, in *Wright v. Ingle* (ubi supra) this court had to consider the meaning of the word "owner" in the 250th section of the Metropolitan Local Management Act of 1885, which, as before stated, is identical with section 4 of the Act of 1875. The court by no means overruled the *Wakefield* case, but, on the contrary, Lord Esher expressly says that he thought he was not overruling any previous case, and that the *Wakefield* case remained untouched. . . . As before stated, Stirling, J., in *Re Christchurch Inclosure Act* (ubi supra), treated the case of *Bowditch v. Wakefield Local Board* (ubi supra) as still standing, and in 1895, in the case of *The Vestry of St. Mary, Islington v. Cobbett* (ubi supra), Mathew, J., treated it as a binding authority. It is true that there is no provision for reverter in section 6 of the Act of 1841, under which the land was conveyed to the predecessors of the appellants, as there is in the prior sections—why this was omitted we do not know—but it will be seen that under section 14 of the Act of 1841 the present school premises and buildings may in certain events be sold or exchanged by the trustees for other land or building suitable to the purposes of their trust, in which case the school premises would become unfettered from the obligation "of being applied for the site for a school for poor persons of the parish, and for no other purpose whatever"; and it would also seem that under section 23 of the Elementary Schools Act, 1870 (33 & 34 Vict. c. 75), the school might be transferred to a School Board either at a nominal rent or otherwise. In these circumstances, in our judgment, it cannot be said, as is said by the appellants, that the school premises are by statute incapacitated for ever from earning a rack rent, and consequently the first point taken by the school trustees fails. It may be that the reason given by Lord Blackburn in the *Wakefield* case has been dissented from, but that does not necessarily make the decision itself wrong, for if in the *Wakefield* case, as in the present, the premises were not subject "in perpetuity to a public right," the decision is correct. In our judgment the *Wakefield* case as a decision stands, and consequently the district council have a charge upon the premises of the appellants. We now come to the question whether this charge can be enforced by this court making an order for the sale of the school premises. It appears to us clear that the Schools Sites Act, 1841, never contemplated such a proceeding, for it enacts by the statutory form of conveyance that "the premises were to be conveyed for the purposes of the said Act, and to be applied as a site for a school for poor persons of the parish, and for no other purpose whatever." As long as the premises remain a site for the school and are used as such, the court, by ordering a sale, would be obviously acting in direct contravention of the special legislation of 1841, and, indeed, when the Act of 1841 was passed there was not to our knowledge any means by which a third party could obtain a charge upon the property, and a fortiori he could obtain no order for its sale. It is true by the general Act of 1875 (the Public Health Act of that year) in certain cases a local authority may get a charge upon premises for expenses incurred by them, but we can find nothing in the general Act to show that it was intended by the Legislature to override the manifest object of the special Act of 1841, which an order for the sale of the school premises would clearly frustrate. It may be said, Why give a charge if it is not to be enforced by an order for sale? But where in the general Act of 1875 can be found any indication of the Legislature that school sites when used for school purposes should be sold to pay paying expenses? It is familiar law that special Acts are not repealed by general Acts unless there is some express reference to the previous legislation upon the subject, or unless there is a necessary inconsistency in the two Acts standing together. The cases of *London and Blackwall Railway Co. v. Limehouse Board of Works* (5 W. R. 64, 3 K. & J. 123, at pp. 127-128), *Thorpe v. Adams* (19 W. R. 352, L. R. 6 C. P. 125), and *Fitzgerald v. Champneys* (9 W. R. 850, 2 Jo. & Hem. 31, at pp. 54 and 55), are good examples of this. For these reasons we are of opinion that Kekewich, J., was right when he held that the district council had a charge upon the school premises, but was not right in ordering a sale of them. The district council have a remedy against the trustees personally under the Act of 1875, but the time in this case has been allowed to elapse for the exercise of this remedy. As regards the charge which they have upon the school premises, the district council are not, in our judgment, entitled to ask the court for an order for the sale of them in the circumstances at present existing. The charge will stand, but the order for sale must be set aside, with costs here and below.

Appeal allowed.—COUNSEL, *Diddis*; *Macmorran*, Q.C., and *E. Beaumont*. SOLICITORS, *Lee, Bolton, & Lee*; *Leonard J. Tatham*.

[Reported by W. SEALLCROSS GODDARD, Barrister-at-Law.]

High Court—Chancery Division.

R. RUMNEY AND SMITH'S CONTRACT. Stirling, J. 8th April.

VENDOR AND PURCHASER—POWER OF SALE—ASSIGNS—VALIDITY OF SALE BY.

This case raised an important question as to whether the transferee of a mortgage made to a building society could exercise a power of sale contained in the mortgage deed. At a sale by auction on the 26th of August, 1896, Rumney, as mortgagee selling under a power of sale, contracted with Smith for the sale to him of certain freehold hereditaments. Rumney claimed title to sell the said hereditaments as transferee of the mortgage next hereinafter stated. By an indenture of mortgage dated the 2nd day

of October, 1879, and made between Dawson (therein called the mortgagor) of the one part, and Sylvester, Hayward, and Palmer (thereinafter called the trustees), the trustees of the Wilts and Western Benefit Building Society, of the other part, after reciting that the mortgagor was a member of, and entitled to certain shares in, the said society, and had requested the directors of the said society to advance him the sum of £200 out of the funds of the society in respect of his said shares, which they had agreed to do upon the repayment thereof with interest thereon by 252 instalments of £1 10s. each being secured by a mortgage in fee of the hereditaments therein mentioned, and by the covenant of the mortgagor thereafter contained, it was witnessed that, in pursuance of the said agreement and in consideration of the sum of £200 to the mortgagor paid by the trustees out of the funds of the said society, he, the mortgagor, did thereby covenant with the trustees, their executors, administrators, and assigns, that he would pay unto the trustees or trustee for the time being of the said society, or unto such other person or persons as should, according to the rules of the said society, from time to time be authorized to receive the same, the sum of £200, with interest thereon, by the instalments therein mentioned (the last to be paid in September, 1898), and also would pay unto the trustees or trustee for the time being of the said society, or other the person or persons who, according to the rules of the said society, should from time to time be authorized to receive the same all such fines and other payments (if any) as were therein referred to. And the mortgagor thereby granted the hereditaments in question unto and to the use of the trustees, their heirs and assigns, subject to a proviso for redemption on payment of the moneys thereby secured unto the trustees or trustee for the time being of the said society, or other the person or persons who, according to the rules of the society, should from time to time be authorized to receive the same. And it was thereby also provided that in case of such default on the part of the mortgagor as therein mentioned, it should be lawful for "the trustees or trustee for the time being of the said society" to sell the mortgaged premises by public auction or private contract in manner therein mentioned. And it was thereby declared that the receipt in writing "of the trustees or trustee for the time being of the said society, or of the persons or person who for the time being should assume to act as such trustees or trustee" for any purchase-moneys, should be an effectual discharge to the purchaser paying the same. The purchaser having raised the objection that the power of sale contained in the said indenture of mortgage was exercisable by the trustees or trustee of the said society exclusively, and not by an assignee from them, the matter was brought before the court on a summons under the Vendor and Purchaser Act, 1874.

STIRLING, J., held that the objection taken by the purchaser was good, and that the vendor had not made out a good title. His lordship relied on the decision in *Bradford v. Belfield* (2 Sim. 264), and held that the law is that powers and trusts for sale can only be exercised by the person designated for the purpose in the instrument which creates such trust or power. If the case of *Bradford v. Belfield* was to be overruled this must be done by a higher court.—COUNSEL, *Buckley*, Q.C., and *Jolly*; *Hastings*, Q.C., and *E. Ford*. SOLICITORS, *Moore, Gilks, & Moon*; *Howard Rumney*, for *Mann & Rodway*, Trowbridge.

[Reported by W. SCOTT THOMPSON, Barrister-at-Law.]

High Court—Queen's Bench Division.

LEEDS PERMANENT BENEFIT BUILDING SOCIETY v. MALLANDAINE. 9th April.

INLAND REVENUE—BUILDING SOCIETY—ADVANCES TO BORROWING MEMBERS—MORTGAGE—BORROWERS' PERIODICAL REPAYMENTS—DEDUCTIONS—LIABILITY OF SOCIETY TO INCOME TAX UNDER SCHEDULE D ON INTEREST CHARGED ON ADVANCES—16 & 17 VICT. c. 34, s. 40, SCHEDULES A AND D.

Case stated by the Commissioners for special purposes of the Income Tax Acts on an appeal by the Leeds Permanent Benefit Building Society against an assessment of £60,200 made upon them by the Commissioners for general purposes under Schedule D of the Income Tax Acts for the year ending the 5th of April, 1895, in respect of interest received from its borrowing members. The appellants were a building society established at Leeds in 1848, and incorporated in 1875 under the provisions of the Building Societies Act, 1874. The objects of the society were to raise by subscriptions of the members a fund, out of which advances on property could be made to members of the society, the repayment of which sums were secured to the society by mortgages. The society transacted no business other than the receipt of money from some members and the lending out of it to others. In order to provide a sum for working expenses the society charged a slightly higher rate of interest to borrowing members than it granted to depositors or investing members. On the 6th of October, 1894, there were 2,468 borrowing members owing the society £1,367,734. From time to time there was a distribution of any surplus that had accrued from the fund so raised for working expenses. The society, however, made no profits strictly so termed, and no claim on that head was made by the Crown. The Crown claimed to be entitled to tax under Schedule D the interest paid to the society in respect of money borrowed by its members. The society maintained that as everything that could be taxed had been taxed already under Schedule A of the Income Tax Act, this was a double taxation of the same property, and opposed the claim on various grounds. Counsel on behalf of the society contended that income tax was only chargeable on interest when it was annual interest, in other cases "interest," if charged at all, must be charged as profits, and here admittedly the society made no profits. Under the Income Tax Acts the "occupier"—that was the borrowing member or

his tenant—was the person who ought to deduct the income tax and pay it to the Commissioners. Alternatively, if the court held that it was annual interest, the society was not liable to be taxed in respect of it, because it was reserved upon land which had paid, or ought to have paid, the tax. The Crown would therefore be getting the tax twice in respect of the same property. For the Crown it was contended that a *pro rata* part of these payments should be charged as "interest" in the hands of the receivers—namely, those of the society: *London County Council v. Gress* (25 W. R. 279). The claim was not made under Schedule A, but under Schedule D. Under the latter schedule the right of the Crown to charge the interest, whether annual or not, remained, and was independent of the charge to be paid under Schedule A: *The Middlesbrough Permanent Building Society* (53 L. T. N. S. 492), *Attorney-General v. Worrall* (43 W. R. 118; 1895, 1 Q. B. 99), *Clerical, &c., Assurance Co. v. Carter* (22 Q. B. D. 444), *Heath v. Pugh* (6 Q. B. D. 345). The borrowers were not entitled to deduct the income tax from the interest they paid the society, inasmuch as section 40 of 16 & 17 Vict. c. 34 did not apply.

THE COURT gave judgment for the Crown.

WILLS, J., said, in deciding the present question, it appeared to him to be immaterial to determine whether or no property tax under Schedule A had been charged and paid on the property mortgaged to the society. If such a tax had been paid one thing was certain, it had been paid by the mortgagors, the borrowing members of the society, and not by the society, and he thought that a very considerable portion of the mortgaged property had escaped taxation up to the present time altogether, because by far the greater number of the borrowing members would not be liable to pay that particular branch of income tax by reason of the smallness of their incomes. He had come to the conclusion that the payments made by the borrowing members in repayment of their advances could not be considered as falling within the term "yearly interest." He did not base that opinion upon the fact of the instalments becoming due and payable monthly; but the interest was inextricably mixed up with principal by the system of repayment. The borrowing members certainly could not ascertain how much of each particular instalment was interest and how much capital. The question then had to be considered whether these repayments were taxable to the society under Schedule D. There was no doubt, having regard to the decision of the Court of Appeal in the *London County Council v. Gress* that they were. The Solicitor-General had amply satisfied him with regard to the charging sections of the Act, and his judgment must be for the Crown.

GRANTHAM, J., said he had no hesitation in coming to the conclusion that the claim of the Crown had in this case been clearly established. It had been contended by the society that this was an attempt to tax the same property twice, and that the property, having paid under Schedule A, could not be made to pay again under Schedule D what was the same tax though called by a different name. No doubt in one sense that was true, but many cases could be cited where the same property was taxed more than once as it passed from hand to hand, and therefore the appellants on that ground could not complain of being exceptionally hardly dealt with. It seemed, indeed, that the majority of the borrowing members themselves occupied these houses, and although liable to be assessed to income tax as the landlord in respect of this property they were in most cases able to claim exemption, so that, as a matter of fact, the tax under Schedule A was rarely paid. In his opinion Rules 10 and 11 of the Act covered the case of a mortgagee in possession as well as that of a mortgagor. For these reasons he agreed that the appeal should be dismissed with costs, leaving the question of how much of the gross sum was interest and how much principal to be ascertained. Appeal dismissed.—COUNSEL, *Sir B. Clarke, Q.C.; Dicey, Q.C.; Lord Robert Cecil and Malcolm Macnaghten; The Solicitor-General (Sir R. Finlay, Q.C.), Danckwerts, and Peacock.* SOLICITORS, *Torr & Co., for Middleton & Sons, Leeds; Solicitor of Inland Revenue.*

[Reported by HASKINS REID, Barrister-at-Law.]

CONROY v. PEACOCK. Div. Court. 6th April.

EMPLOYERS' LIABILITY—NOTICE OF INJURY—STATUTORY DEFENCE—NOTICE THEREOF—EMPLOYERS' LIABILITY ACT (43 & 44 VICT. c. 42), s. 4—COUNTY COURT RULES, ORD. 10, RR. 10 AND 18.

This was an appeal by the defendant in the action from the judgment of the Deputy County Court Judge at Wandsworth (Mr. S. G. Lushington). The action was one under the Employers' Liability Act (43 & 44 Vict. c. 42). The accident in respect of which the claim was made took place on the 17th of June, though in the particulars of the claim the date was set down as being on the 23rd of June. Notice of the injury sustained was not given until the 3rd of August, and the plaintiff, therefore, did not comply with section 4 of the above Act. That section provides that "an action for the recovery under this Act of compensation for an injury shall not be maintainable unless notice that injury has been sustained is given within six weeks from the occurrence of the accident causing the injury." The defendant relied upon the defence that no notice of the injury had been given within six weeks in accordance with this section, and the question now raised was whether the defendant ought to have given notice that he intended to raise this statutory defence. The learned deputy county court judge held that he ought to have done so, and from this decision the defendant now appealed. The county court judge was not asked to adjourn the case. Under the County Court Rules, ord. 10, r. 10, it is provided that where the defendant intends to rely upon any of the grounds of defence mentioned in rules 11 to 20 of that order, he shall file a notice with a concise statement of such grounds five clear days before the return day; and rule 18 provides that, "When in any action of tort the defendant relies upon any statutory defence, he shall in his statement set forth the year, chapter, and section of the statute on which he relies, or the short title thereof."

THE COURT (CAVE and LAWRENCE, JJ.) dismissed the appeal. CAVE, J.—I think this appeal must be dismissed. The decision of the county court judge was quite right. The County Court Rules provide that if in an action of tort the defendant relies upon any statutory defence, he must give a five clear days' notice of his intention to do so, and must state therewith the statute he intends to rely on. Now, in this case the defence was that notwithstanding the fact that the plaintiff had a good cause of action in all other respects, the plaintiff had not given notice within six weeks from the occurrence of the accident that injury had been sustained, and that, therefore, the action was not maintainable. Obviously that is raising a statutory defence. It ought, therefore, to have been pleaded in accordance with ord. 10, rr. 10 and 18 of the County Court Rules. The defendant did not do so, and therefore had no defence to the action. The appeal must, therefore, be dismissed.

LAWRENCE, J., concurred. Appeal dismissed with costs.—COUNSEL, *S. Lynch; Moyse.* SOLICITORS, *S. Franklin; C. F. Appleton.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Solicitors' Cases.

SOLICITORS ORDERED TO BE STRUCK OFF THE ROLLS.

April 12—JAMES CROWDY (Howard House, Arundel-street, Strand).
April 12—JAMES HENRY WALSH (St. Anne's-on-the-Sea and Blackburn).
April 13—THOMAS PURDY (Blyth, Northumberland).
April 13—JOHN TOMLINSON (Town Hall-square, Bolton).

SOLICITOR SUSPENDED FROM PRACTICE.

April 12—EDWARD FLETCHER MAUD (Upper Fountains-street, Leeds)—for six months.

LAW SOCIETIES.

THE INCORPORATED LAW SOCIETY. VICTORIA PENSION FUND.

The following is an additional list of subscriptions up to the 13th April.

	£	s.	d.
Amount previously acknowledged	3,608	16	0
C. G. Scott, 41 and 42, New Broad-street, E.C.	10	10	0
W. A. Crump & Son, 10, Philip-lane, E.C.	26	5	0
Davidson & Morris, 40 and 42, Queen Victoria-street, E.C.	52	10	0
John Cooper, Henley-on-Thames	1	1	0
J. F. Cooper, Henley	1	1	0
Walker, Martineau, & Co., 30, Theobalds-road, W.C.	28	5	0
Hellard & Son, Portsmouth	5	5	0
G. St. Clare Bedford, 21, Deans-yard, Westminster, W.C.	2	2	0
C. B. Margetta, Huntingdon	10	0	0
R. J. Child & Son, 12, Furnival's-inn, E.C.	1	1	0
Slaughter & May, 18, Austin Friars, E.C.	52	10	0
Lovell, Son, & Pittfield, 3, Gray's-inn-square, W.C.	15	15	0
A. Eastwood, 31, Lincoln's-inn-fields, W.C.	3	3	0
Thorne & Welford, 17, Gracechurch-street, E.C.	10	10	0
John Mullings, Cirencester	1	1	0
C. Atkins Collins, St. Beer, Trowbridge	2	1	0
W. C. Thorne, Dock Office, Liverpool	5	5	0
G. Winch, Chatham	5	5	0
H. B. Bradley, Folkestone	5	5	0
P. E. Sankey, Margate	5	5	0
J. A. Phillpott, Cranbrook	2	2	0
H. Wood, Chatham	2	2	0
O. F. Daniel, Ramsgate	1	1	0
A. H. Gardener, Folkestone	1	1	0
F. F. Giraud, Faversham	1	1	0
R. A. Goldie, Rochester	1	1	0
F. Johnson, Faversham	1	1	0
S. H. King, Maidstone	1	1	0
H. Monckton, Maidstone	1	1	0
S. L. Monckton, Maidstone	1	1	0
A. F. W. Stephens, Chatham	1	1	0
A. B. Urnston, Maidstone	1	1	0
G. B. Winch, Chatham	1	1	0
R. B. Winch, Sittingbourne	1	1	0
Maples, Teeddale, & Co., 3 and 6, Frederick's-place, Old Jewry, E.C.	52	10	0
Hales, Trustram, & Co., 61, Cheapside, E.C.	5	5	0
Dod, Longstaffe, Son, & Fenwick, 10, Barners-street, W.	10	10	0
Sweetland & Greenhill, 23, Fenchurch-street, E.C.	5	5	0
Robt. Greening, 46, Fenchurch-street, E.C.	2	2	0
Chas. Harrison, 19, Bedford-row, W.C.	28	5	0
R. J. Holmes, 34, Old Jewry, E.C.	5	5	0
"M. K.," per N. T. Lawrence (In Memory of the late G. H. Kinderley)	5	5	0
J. A. Hellard, Stonehouse, Plymouth	5	5	0
Savery & Stevens, 2, Brabant-court, E.C.	3	3	0
D. Havers, Norwich	0	10	0
Meredith, Roberts, & Mills, 8, New-square, Lincoln's-inn	10	10	0
Meek, Jackson, & Jackson, Devizes	5	5	0
J. H. Horlin, 161, Edgware-road, W.	5	5	0
Barnard & Taylor, 47, Lincoln's-inn-fields, W.C.	5	5	0
Thos. J. Hooper, Biggleswade	5	5	0

John Stone, Bath	2	2	0
Markby, Stewart, & Co., 57, Coleman-street, E.C.	52	10	0
	4,273	19	0

The following corrections should be made in the lists already published:—

Bentwich, Watkins, Williams, & Co. should have been Bentwich, Watkin, Williams, & Co.

"An Old Retired Solicitor" should have been R. E. Pannett, of Whitby. Parker, Garrett, & Parker should have been Parker, Garrett, & Holman. Haworth & Broughton, of Blackburn, should have been Haworth & Broughton, of Accrington.

SOLICITORS' BENEVOLENT ASSOCIATION.

The usual monthly meeting of the Board of Directors of this Association was held at the Law Institution, Chancery-lane, London, on Wednesday, April 14th, Mr. Sidney Smith in the chair: the other directors present being Messrs. Grantham R. Dodd, William Geare, Samuel Harris (Leicester), J. E. Gray Hill (Liverpool), F. H. Janson, J. H. Kays, Henry Roscoe, F. T. Woolbert, and J. T. Scott (secretary). A sum of £325 was distributed in grants of relief, and other general business was transacted.

JUDICIAL TRUSTEE RULES.

DRAFT OF PROPOSED RULES UNDER THE JUDICIAL TRUSTEES ACT, 1896.

1. *Short title and commencement.*] The following Rules may be cited as the Judicial Trustee Rules, 1897, and shall apply as far as practicable to all matters and proceedings under the Judicial Trustees Act, 1896 (59 & 60 Vict. c. 35) (in these Rules called the Act), and shall come into operation on the commencement of the Act.

Appointment of Judicial Trustee.

2. *Modes of making application.*] An application to the Court to appoint a judicial trustee shall,—

(a) if not made in a pending cause or matter, be made by originating summons; and

(b) if made in a pending cause or matter, be made as part of the relief claimed, or by summons in the cause or matter.

3. *Service of summons.*] (1.) The summons shall be served,—

(a) where the application is made by or on behalf of a trustee, on the other trustee (if any); and

(b) where the application is made by a beneficiary, on the trustees (if any),

and in either case on such (if any) of the beneficiaries as the Court directs.

(2.) Where the application is made by or on behalf of a person creating or intending to create a trust, the summons, subject to any direction of the Court, need not be served on any person.

(3.) The Court may give any directions it thinks fit, either dispensing with the service of the summons on any person on whom it is required to be served under this rule, or requiring the service of the summons on any person on whom it is not required to be served under this rule.

4. *Statement to be supplied on application.*] (1.) Where an application is made for the appointment of a judicial trustee by originating summons, the applicant must, when he takes out the summons, supply for the use of the Court a written statement signed by him containing the following particulars so far as he can gain information with regard to them:—

(a.) A short description of the trust and the instrument by which it is, or is to be, created;

(b.) If a person is nominated as judicial trustee, the name and address of the person nominated, and short particulars of the reasons which lead to his nomination;

(c.) If a person is nominated as judicial trustee, a statement whether it is proposed that the person nominated should be remunerated or not;

(d.) Short particulars of the trust property, with an approximate estimate of its income, and capital value;

(e.) Short particulars of the incumbrances (if any) affecting the trust property;

(f.) A statement whether it is proposed that the judicial trustee should be a sole trustee or should act jointly with other trustees;

(g.) Particulars as to the persons who are in possession of the documents relating to the trust;

(h.) The names and addresses of the beneficiaries and short particulars of their respective interests;

(i.) Any exceptional circumstances specially affecting the administration of the trust.

(2.) An affidavit by the applicant verifying the statement shall be sufficient *prima facie* evidence of the particulars contained in the statement.

(3.) Where the applicant cannot gain the information necessary for making the required statement on any point, he must mention the fact in his statement.

5. *Removal of restriction as to appointment of certain persons to be trustees.*] (1.) The Court shall not be precluded by any existing practice as to the appointment of trustees from appointing any person to be a judicial trustee by reason of that person being a beneficiary, or relation, or husband or wife, of a beneficiary, or a solicitor to the trust or to the trustee or any beneficiary, or a married woman, or standing in any special position with regard to the trust.

(2.) A person may be appointed to be a judicial trustee of a trust although he is already a trustee of the trust.

6. *Vesting orders.*] On the appointment of any person to be judicial trustee the Court shall make such vesting or other orders and exercise such other powers as may be necessary for vesting the trust property in the judicial trustee either as sole trustee or jointly with other trustees as the case requires.

Appointment of Official of Court to be Judicial Trustee.

7. *Official judicial trustee.*] (1.) Where an official of the Court is appointed judicial trustee, the official solicitor of the Court shall (subject to the provisions hereinafter contained in rules thirty, thirty-one, and thirty-two, be so appointed, unless, for special reasons, the Court directs that some other official of the Court should be so appointed.

(2.) Any official of the Court appointed to be a judicial trustee shall, on his ceasing to hold office, cease to be such a trustee without any formal resignation.

(3.) Where an official of the Court is judicial trustee, any trust property vested in or held by him shall be vested in and held by him under his official title and not in his own name.

(4.) Where an official of the Court appointed to be a judicial trustee of a trust dies, or ceases to hold office, his successor in office shall, unless the Court otherwise direct, become judicial trustee of the trust without any order of the Court or formal appointment, and the trust property shall, without any conveyance, assignment, or transfer, in such a case become vested in the successor as it was vested in his predecessor in office.

8. *Appointment of official of Court where a new trustee is not appointed.*] Where a judicial trustee who is sole trustee of the trust dies, or ceases to hold office, the Court may, if a new trustee is not appointed in his place, and it appears to be expedient in the interests of the trust to appoint a new trustee, appoint an official of the Court to be judicial trustee of the trust, either with or without an application for the purpose.

Administration of the Trust.

9. *Statement of trust property.*] (1.) A judicial trustee must, unless in any case the Court consider that it is unnecessary, as soon as may be after his appointment, furnish the Court with a complete statement of the trust property, accompanied with an approximate estimate of the income and capital value of each item.

(2.) When the trust property is varied, increased, or decreased, the judicial trustee must, as soon as may be, give the Court such information with regard thereto as will be sufficient to make the statement of the trust property correct for the time being.

10. *Security.*] (1.) A judicial trustee, if not an official of the Court, must give security to the Court for the due application of the trust property, unless the Court dispenses with security under this rule.

(2.) The Court may in any case dispense with security on the application of any person appearing to the Court to be interested in the trust, and shall do so where a judicial trustee is appointed on the application of a person creating or intending to create a trust, and that person desires that security should be dispensed with, unless for special reasons the Court consider that security is in such a case necessary or desirable.

(3.) The security must, unless otherwise directed by the Court, be given to the officer of the Court by the bond of the trustee and some guarantee company or responsible person approved by the Court.

(4.) If the Court is satisfied that sufficient provision is made for the safety of the capital of the trust property, the amount of the security shall, in ordinary cases, be an amount exceeding by twenty per centum the income of the trust property as estimated by the Court.

(5.) The Court may at any time require that the amount or nature of the security given by a judicial trustee under this rule be varied, or that security be given where it has previously been dispensed with, and a judicial trustee shall comply with any such requirement.

(6.) Where security is not dispensed with, the appointment of a person to be judicial trustee shall not take effect until he has given the security required by the Court under this rule.

(7.) Any premium payable by a judicial trustee to any guarantee company on account of his security may, if the Court so directs, be paid out of the income of the trust property.

11. *Custody of documents.*] (1.) When a judicial trustee is appointed, a separate account for receipts and payments on behalf of the trust must be kept in the name of the trustees at some bank approved by the Court, and all title deeds and all certificates and other documents which are evidence of the title of the trustee to any of the trust property shall be deposited with that bank or in such other custody as the Court directs.

(2.) The deeds or documents must be deposited in the names of the trustees, and the judicial trustee must give notice to the body or person with whom the deeds or documents are so deposited not to deliver any of them over to any person except on a request signed by the judicial trustee and countersigned by the officer of the Court, and also to allow any person authorized by the officer of the Court in writing to inspect them during business hours.

(3.) The judicial trustee must deposit with the Court a list of all deeds or documents deposited in any custody in pursuance of this rule, and must give information to the Court from time to time of any variation to be made in the list.

(4.) Where a judicial trustee intends to sell any of the trust property vested in him, he must give notice of his intention to the Court, and must also cause any money arising from the sale to be paid direct into the trust account of the trust at the bank.

(5.) The judicial trustee must, if at any time directed by the Court, give an order to the bank at which the trust account is kept, not to pay at

any one time any sum over a specified amount out of the trust account except on an order countersigned by the officer of the Court.

(6.) Any payments on account of the income of the trust property shall, if possible, be provided for by means of a standing order to the bank at which the trust account is kept, to pay certain sums to certain persons at certain dates.

(7.) The Court shall give such directions to the judicial trustee as may be necessary for carrying into effect this rule, and also any other directions which may, in the opinion of the Court, be necessary or expedient for securing the safety of the trust property.

(8.) Where an official of the Court is judicial trustee, the Court may direct that, instead of a separate account of the receipts and payments on behalf of the trust being kept at some bank approved by the Court, all receipts on behalf of the trust may be paid to, and all payments on behalf of the trust may be made through, the Paymaster-General; and in that case—

(a) such an account of those receipts and payments shall be kept as the Treasury direct; and

(b) these rules shall apply, so far as applicable, to the Paymaster-General, as they apply to a bank approved by the Court.

12. *Judicial trustee not to keep money in his hands.* A judicial trustee must pay all money coming into his hands on account of his trust without delay to the trust account at the bank, and if he keeps any such money in his hands for a longer time than the Court considers necessary, shall be liable to pay interest upon it at such rate not exceeding five per centum as the Court may fix for the time during which the money remains in his hands.

13. *Directions to judicial trustee.* (1.) A judicial trustee may at any time request the Court to give him directions as to the trust or its administration.

(2.) The request must be accompanied by a statement of the facts with regard to which directions are required.

(3.) The Court may require the trustee or any other person to attend at chambers if it appears that such an attendance is necessary or convenient for the purpose of obtaining any information or explanation required for properly giving directions, or for the purpose of explaining the nature of the directions.

14. *Power to dispense with formal evidence.* The Court, if satisfied that there is no reasonable doubt of any fact which affects the administration of a trust by a judicial trustee, may give directions to the judicial trustee to act without formal proof of the fact.

Accounts and Audit.

15. *Accounts and audit.* (1.) The Court shall give directions to a judicial trustee as to the date to which the accounts of the trust are to be made up in each year, and shall fix in each year the time after that date within which the accounts are to be delivered to it for audit.

(2.) The accounts shall in ordinary cases be audited by the officer of the Court, but the Court, if it considers that the accounts are likely to involve questions of difficulty, may refer them to a professional accountant for report, and order the payment to him of such amount in respect of his report as the Court may fix.

16. *Filing and inspection of accounts.* (1.) The accounts of any trust of which there is a judicial trustee, with a note of any variations or surcharges made upon the audit, shall be filed as the Court directs.

(2.) The Court shall cause a copy of the accounts or, if it thinks fit, of a summary of the accounts, of the trust to be sent to such beneficiaries or other persons as the Court thinks proper.

(3.) The Court may, if it thinks fit, having regard to the nature of the relation of the applicant to the trust, allow any person applying to inspect the filed accounts so to inspect them on giving reasonable notice to the officer of the Court.

17. *Deductions allowed.* A judicial trustee shall, unless the Court otherwise directs, be allowed on the audit of his accounts deductions made on account of his remuneration and allowances under these rules and also on account of the fees paid by him under these rules, but shall not be allowed any deduction on account of the expenses of professional assistance, or his own work or personal outlay, unless the deduction has been authorized by the Court in pursuance of the Act.

Remuneration and Allowances.

18. *Remuneration of judicial trustee.* (1.) Where a judicial trustee is to be remunerated the remuneration to be paid to him shall be fixed by the Court, and may be altered by the Court from time to time.

(2.) In fixing the remuneration, regard shall be had to the duties entailed upon the judicial trustee by the trust.

(3.) The Court may make, if it thinks fit, special allowances to judicial trustees for the following matters, to be paid out of the trust property—

(a) for the statement of trust property prepared by a judicial trustee on his appointment, an allowance not exceeding ten guineas;

(b) for realizing and investing trust property, where the property is realized for the purpose of reinvestment, an allowance not exceeding one and half per centum on the amount realized and reinvested.

(c) for realizing or investing trust property in any other case, an allowance not exceeding one per centum on the amount realized or invested.

(4.) The Court may also in any year make a special allowance to a judicial trustee, if satisfied that in that year more trouble has been thrown upon the trustee by reason of exceptional circumstances than would ordinarily be involved in the administration of the trust.

(5.) Where a trustee is remunerated, any allowance under this rule may be paid in addition to his remuneration.

(6.) Any remuneration or allowance payable to a judicial trustee shall

be paid or allowed to him at such times and in such manner as the Court directs.

19. *Application of remuneration of official of the Court.* Where an official of the Court is appointed to be a judicial trustee, any remuneration, allowances, or other payments payable to him on account of his services as trustee shall be paid, accounted for, and applied in such manner as the Treasury direct.

20. *Forfeiture of remuneration.* (1.) If the Court is satisfied that a judicial trustee has failed to comply with the Act, or with these Rules, or with any direction of the Court or officer of the Court made in accordance with the Act or these rules, or has otherwise misconducted himself, the Court may order that the whole or any part of the remuneration of the trustee be forfeited.

(2.) This rule shall not affect any liability of the judicial trustee for breach of trust or to be removed or suspended.

(3.) A judicial trustee shall have an opportunity of being heard by the Court, before any order is made for the forfeiture of his remuneration or any part or it.

Removal and Suspension.

21. *Suspension of judicial trustee.* (1.) The Court may at any time, either without any application or on the application of any person appearing to the Court to be interested in the trust, suspend a judicial trustee, if the Court considers that it is expedient to do so, in the interests of the trust, and a judicial trustee while suspended shall not have power to act as trustee.

(2.) When a judicial trustee is suspended, the Court shall cause notice to be given to such of the persons appearing to the Court to be interested in the trust as the Court directs, and also to the persons having the custody of the trust property.

22. *Removal of judicial trustee.* (1.) The Court may, either without any application or on the application of any person appearing to the Court to be interested in the trust, remove a judicial trustee if the Court considers that it is expedient to do so in the interests of the trust.

(2.) Any application to remove a judicial trustee must be made by summons.

(3.) A judicial trustee shall not be removed by the Court without an application for the purpose, except after notice has been given to him by the Court of the grounds on which it is proposed to remove him, and of the time and place at which the matter will be heard.

(4.) The Court shall cause a copy of the notice to the trustee to be sent to such of the persons appearing to the Court to be interested in the trust as the Court directs, and the same procedure shall be followed in the matter so far as possible as on a summons to remove a judicial trustee.

23. *Inquiry into conduct of judicial trustee.* Where an inquiry into the administration by a judicial trustee of any trust, or into any dealing or transaction of a judicial trustee is ordered, the inquiry shall, unless the Court otherwise directs, be conducted by the officer of the Court, and he shall have the same powers in relation thereto as he has in relation to any other inquiry directed by the Court.

Resignation and Discontinuance of Judicial Trustee.

24. *Resignation of judicial trustee.* (1.) If a judicial trustee desires to be discharged from his trust he must give notice to the Court, stating at the same time what arrangements it is proposed to make with regard to the appointment of a successor.

(2.) The Court shall give facilities for the appointment on a proper application of an official of the Court to be judicial trustee in place of a judicial trustee who desires to be discharged, in cases where no fit and proper person appears available for the office, or where the Court considers that such an appointment is convenient or expedient in the interests of the trust.

25. *Discontinuance of judicial trustee.* (1.) Where there is a judicial trustee of a trust, the Court may at any time, on the application made by summons of any person appearing to the Court to be interested in the trust, order that there shall cease to be a judicial trustee of the trust, whether the person who is judicial trustee continues as trustee or not.

(2.) If the Court is satisfied that all the persons appearing to the Court to be interested in the trust concur in an application under this rule, the Court shall accede to the application, and in any case shall ascertain as far as may be the wishes of those appearing to the Court to be interested in the trust with regard to the application.

(3.) Where an order is made under this rule, the Court shall make all such orders as may be necessary for carrying it into effect, and where in pursuance of any such order a new trustee is appointed in the place of an official of the Court, shall make all such vesting or other orders and exercise all such other powers as may be necessary for vesting the trust property in the new trustee either as sole trustee or jointly with other trustees as the case requires.

Special Trusts.

26. *Executors and administrators.* (1.) Any person who is an executor or administrator may be appointed a judicial executor or administrator for the purpose of the collection and distribution of the estate of a deceased person in the same manner and subject to the same provisions as a person may be appointed judicial trustee of a trust.

(2.) Where an administrator has given an administration bond he shall not be required to give security as a judicial administrator under these rules.

27. *Special trusts.* (1.) A judicial trustee shall not be appointed or act as trustee for any incorporated or unincorporated company, for any club, or for any debenture-holders or other persons or class of persons in their capacity as members of or being in any other relation to such a company or club.

(2.) Where the circumstances of any trust of which an official of the Court is a judicial trustee, or of which it is proposed to appoint an official of the Court to be a judicial trustee, involve the carrying on of any trade or business, special intimation of the fact shall be given to the Court either by the judicial trustee or by the person making the application for the appointment of the judicial trustee, as the case may be, and the Court shall specially consider the facts of the case with a view to determining whether the official of the Court should continue or be appointed as judicial trustee, and whether any special conditions should be made or directions given with a view to ensuring the proper supervision of the trade or business.

Exercise of the Powers of the Court.

28. *Exercise of powers of Court.* For the purpose of the Act or these rules the officer of the Court may exercise any power which may be exercised by the Court (including the power of making an order for the appointment of a judicial trustee or making any vesting order), may perform any duty to be performed by the Court, and may hear and investigate any matter which may be heard or investigated by the Court, subject in any case to the right of any party to bring any particular point before the judge.

29. *Communication between judicial trustees and Court.* (1.) It shall not be necessary to take out a summons for any purpose under the Act or these rules, except in cases where a summons is required by these rules, or where the Court directs a summons to be taken out.

(2.) Where a judicial trustee desires to make any application or request to the Court, or to communicate with the Court as to the administration of the trust, he may do so by letter addressed to the officer of the Court without any further formality.

(3.) The Court may give any direction to a judicial trustee with regard to the administration of the trust by letter signed by the officer of the Court, and addressed to the trustee, without drawing up any order or formal document.

(4.) For the purpose of the attendance at chambers of the judicial trustee or any other person connected with the trust for purposes relating to the administration of a trust, the officer of the Court may make such appointments as he thinks fit by letter without the service of formal notices.

(5.) Any document may be supplied for the use of the Court by leaving it with, or sending it by post to, the officer of the Court.

District Registries.

30. *District registries.* (1.) An originating summons under these rules, for the purpose of an application to appoint a judicial trustee, may be sealed and issued in a district registry, and appearances thereon may be entered in that registry.

(2.) Where a judicial trustee of a trust is appointed on an originating summons taken out in the district registry, or an application in any cause or matter pending in a district registry, all proceedings with respect to the trust and the administration thereof under the Act or these rules shall, unless the Court otherwise directs, be taken in the district registry.

(3.) Where proceedings under the Act or these rules are taken in the district registry, the official of the Court to be appointed judicial trustee, where an official of the Court is to be so appointed, shall not be the official solicitor, unless the Court for special reasons otherwise directs.

(4.) For the purpose of the Act and these rules the Court may transfer any trust of which there is a judicial trustee from a district registry to London, or from London to a district registry, according as it appears convenient for the administration of the trust.

Palatine Courts.

31. *Palatine Courts.* (1.) These rules shall apply to a Palatine Court as respects trusts within the jurisdiction of that Court.

(2.) Where proceedings under the Act or these rules are taken in the Palatine Court, the official of the Court to be appointed judicial trustee, where an official of the Court is to be so appointed, shall not be the official solicitor, unless the Court for special reasons otherwise directs.

County Courts.

32. *County court jurisdiction.* (1.) For the purpose of the Act and these rules the county court jurisdiction shall extend to any trust in which the trust property does not exceed in value five hundred pounds, as if that jurisdiction had been given under section sixty-seven of the County Courts Act, 1888 (51 & 52 Vict. c. 43), but that jurisdiction shall be exercised only in such county courts as for the time being have bankruptcy jurisdiction.

(2.) Where the district of any county court, or any part of such a district, is attached for the purpose of bankruptcy jurisdiction to some court other than the county court of the district, that district or part shall be attached to the same court for the purpose of jurisdiction under the Act and these rules.

(3.) Where proceedings under the Act or these rules are taken in the County Court, the official of the Court to be appointed judicial trustee, where an official of the Court is to be so appointed, shall not be the official solicitor, unless the Court for special reasons otherwise directs.

(4.) In the county court—

(a) any application, which under these rules is to be made by originating summons, shall be made by plaint; and

(b) any application which is to be made, or proceeding which is to be taken, under these rules by means of an ordinary summons, shall be made or taken by petition.

Fees.

33. *Fees.* (1.) The fees mentioned in the schedule to these rules shall be paid in respect of the matters therein mentioned.

(2.) The fees paid by a judicial trustee may be deducted out of the income of the trust property unless the Court otherwise directs.

(3.) All fees payable under these rules in the High Court, or Palatine Court, or County Court shall be subject to similar provisions as to payment, account, and application as other fees payable in those Courts respectively.

Officer of the Court.

34. *Meaning of "officer of Court."* In these rules the expression "officer of the Court" means—

(a) as regards proceedings in the High Court other than proceedings in a district registry the Chancery Master, that is to say, the Master attached to the Chambers of the Judge of the Chancery Division to whom the matter is assigned; and

(b) as regards proceedings in a district registry the district registrar; and

(c) as regards proceedings in a Palatine Court, the registrar of that Court;

(d) as regards proceedings in the county court, the registrar of the county court.

Supplemental.

35. *Rules to be construed as part of the general rules of Court.* These rules shall be construed, so far as they relate to the High Court, as one with the Rules of the Supreme Court, 1883, and any rules amending those rules, so far as they relate to a Palatine Court, as one with the rules of that Court, and so far as they relate to the County Court, as one with the County Court Rules, 1889, and any rules amending those rules.

36. *Application of Interpretation Act (52 & 53 Vict. c. 63).* The Interpretation Act, 1889, shall apply for the purpose of the interpretation of these rules as it applies for the purpose of the interpretation of an Act of Parliament.

SCHEDULE.

FEES.

The following fees shall be payable under these rules—

	£	s.	d.
1. In respect of any thing or matter for which a fee is provided under the orders in force for the time being with regard to Supreme Court, Palatine Court, or County Court fees, as the case may be			The fee so provided.
In respect of any communication from the Court with regard to the administration of the trust	0	2	6
But where any particular matter with respect to the administration of the trust involves prolonged correspondence, the fees charged for communication with regard to that matter shall not exceed	1	5	0
For filing the statement of the trust property	0	10	0
For filing any alteration in the statement	0	5	0
For filing the accounts of the trust	0	5	0
For filing any other document relating to the trust	0	2	6
For auditing the accounts of the trust when audited by the officer of the Court, for every £100 or fraction of £100 of the gross amount received as income of the trust without deducting any payments	0	1	0
For auditing the accounts of the trust when not audited by an officer of the Court			A fee equal to the amount paid to the auditor.
For every correction of the accounts or surcharge.	0	5	0

LEGAL NEWS.

APPOINTMENTS.

MR. ALLEN PETER STREET, of Newcastle-under-Lyme, has been appointed a Commissioner for Oaths. Mr. Street was admitted in January, 1891.

MR. ARTHUR HEIRON (Devereux & Heiron), solicitor, of Lime-street-chambers, 21, Lime-street, E.C., has been appointed a Commissioner for Oaths. Mr. Heiron was admitted in January, 1891.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

FREDERICK BOWKER and FREDERICK BOWKER, jun., solicitors (Bowker & Son), Winchester. March 25. [Gazette, April 9.]

GEORGE LAYTON and PAUL SPRINGMANN, solicitors and notaries public (Layton & Springmann), 9, Fenwick-street, Liverpool. April 9.

GREGORY WIDDRINGTON BYLNE and ROCHFORD FOLLIOTT BLAKISTON, solicitors (Byrne & Blakiston), 14, Bell-yard, Temple-bar, London. March 31. [Gazette, April 13.]

GENERAL.

Sir Edward Clarke has left London for the South of France.

The Master of the Rolls and Lady Esher have left Ennismore-gardens for Heath Farm, Watford, till after Easter.

Mr. Justice Byrne will preside over the annual dinner of the Old Boys of King's College School, to be held on Friday, April 30, at the Criterion Restaurant.

Sir Richard Webster has left town for Ireland, where he will remain for some days. On his return he will visit the Isle of Wight.

The *Gazette* of the 9th inst. announces that the Queen has been pleased, by letters patent under the Great Seal, to grant to Sir Arthur Charles, late one of the Justices of the High Court of Justice, an annuity of £3,500 for life.

With regard to the statement published last week, that Mr. J. S. Dugdale, Q.C., Recorder of Birmingham, had been elevated to the judicial bench in succession to Sir Arthur Charles, the Recorder, on taking his seat in the First Court of Quarter Sessions at Birmingham, on Friday, the 9th inst., said that there was no truth at all in the statement, and that he had received no communication whatever from the Lord Chancellor on the subject.

In the House of Commons on Monday Mr. Pickersgill asked the Attorney-General whether his attention had been drawn to the practical extension of the criminal law through the enactment of bye-laws by local authorities in other than sanitary matters; and whether, having regard to the fact that in the year 1895 no fewer than 74,703 persons were committed to prison in default of payment of fines out of a total number of 142,579 persons committed to prison, he would consider whether it would be advisable to impose further restrictions on the creation of new criminal offences by bye-law. The Attorney-General said that his attention had not been called to the matter referred to in the question of the hon. member, but he understood that the Home Office insisted on all bye-laws being submitted in draft, that they were carefully examined and criticized, and that the Secretary of State constantly required the withdrawal of bye-laws which appeared likely to be oppressive or too stringent in their operation. He was not prepared, upon the information before him, to say that any further restrictions were necessary.

In the House of Commons on the 8th inst., Mr. Wanklyn asked the Chancellor of the Exchequer whether he had received a memorial from the Incorporated Law Society praying that a grant should be made to them in respect of the increasing cost of the judicial duties imposed upon the society by recent legislation; and whether, having regard to the favourable reply which he gave last year to a similar request, he would favourably consider the application. The Chancellor of the Exchequer said that he had received the request alluded to, and last year he proposed a clause in committee on the Budget Bill to give effect to it. This, however, was opposed and he was unable to proceed with it. He did not think it advisable to repeat the proposal, and he was not at present prepared to deal with the matter in any other way. Sir H. Fowler asked whether the opposition to the proposal of last year was founded, not upon any objection to the merits of the scheme, but to the method of procedure in intercepting the tax before it reached the Exchequer, and whether representations had not been made to the Chancellor of the Exchequer that the proposal to make this annual grant upon the estimates would receive a large amount of support from hon. members on both sides of the House. Mr. T. G. Bowles asked whether the opposition of the right hon. gentleman, the member for West Monmouth, did not go to the merits of the proposal. The Chancellor of the Exchequer said that was his recollection. He was aware that there was a feeling in the House in favour of the proposal, but as he understood the right hon. gentleman the member for West Monmouth to object to it altogether, he should like to have an expression of opinion from the House before he could be prepared to deal with the matter.

On the 8th inst., Sir Courtenay Boyle, Permanent Secretary to the Board of Trade, received a deputation representing various commercial and industrial organizations in Lancashire and the country generally, whose object was to call attention to certain defects in the Patent Laws. Sir W. Holdsworth, M.P., in introducing the deputation, said they sought an interview in order to urge upon the Board of Trade the desirability of an amendment of the Patent Law of 1883, more especially in relation to the 22nd section. It was quite evident that the intention of section 22 was to insure that any patents granted in this country were to be available for use in this country, and that if for any reason by default, as it was termed in the Act, a patent were allowed to lie dormant the Board of Trade were to have power to step in and insist that a licence should be granted on such terms as to the amount of royalties and security for payment as the Board of Trade, having regard to the nature of the invention and the circumstances of the case, might deem just, and that any such order should be enforced by *mandamus*. It was intended that the patent should not be allowed to lie dormant, but he believed it was a fact that the section had never been put into force by the Department. Sir Courtenay Boyle, who said that they had only had four applications to make an order, and the applications were never proceeded with, promised to lay the views of the deputation before Mr. Ritchie. Of course, it was not his province to say what would be the views of ministers, but, as to the administrative part of the representation made by the deputation, perhaps they would agree that it was an unwise thing to discard one machine until it was thoroughly proved that they had the knowledge sufficient to enable to replace it by a better machine. Was it quite clear that the machine Parliament had set up had proved to be inefficient since 1883? The department had only received four applications to take action under section 22, and not one of these endeavoured to prove that the patentee was in default; they did not ask for licences or claim that the patentee was in default. It was desirable that carefully selected cases should be made the subject of application under this section where there was default of the patentee to work his patent in the United Kingdom

and to supply the reasonable requirements of the public. Surely such cases could be found, and the Board of Trade might be pressed to take proceedings under the Act and order the patentee to grant a licence on reasonable terms. As to the question of the time in which default should occur not being mentioned, he thought that fact strengthened the hands of the Board of Trade. However, he would take care that all these views were carefully presented to Mr. Ritchie.

J. A. Lumley & Co. have just let premises in Pall Mall for the Jubilee Week for the sum of 7,000 guineas.

The seventy-first annual general meeting of the Standard Life Assurance Co., was held at Edinburgh, on Tuesday, the 6th inst. The following results for the year ended the 15th of November, 1896, were reported: 4,792 new proposals for life assurance were received during the year for £2,232,554; 4,232 policies were issued, assuring £1,834,450; the total existing assurances in force at the 15th of November, 1896, amounted to £23,487,328; the revenue for the year ended the 15th of November, 1896, amounted to £1,093,844; and the accumulated funds at same date amounted to £8,448,303, being an increase during the year of £301,785. The dividend and bonus to the proprietors was declared at the same rate as last year—viz., £2 per share, payable the 15th of May and November during the current year.

THE PROPERTY MART.

SALES OF ENSUING WEEK.

April 22.—Messrs. BEAN, BURNETT, & ELDRIDGE, at the Mart, at 2 p.m., Family Residences at Hampstead, of the rental value of 2340. Solicitors, Messrs. Bird & Eldridge, London.
Family Residences at Maida Vale, rental value £150. Solicitor, C. T. Courtney Lewis, Esq., London.
Four Residences at Stoke Newington, of the rental value of 4175; also Seven Cottages at Calford, of the rental value of 4135. Solicitors, Messrs. Chas. Rogers, Sons, & Russell, of London. (See advertisement, March 30, back page.)
April 23.—Messrs. ELLIS & SON, at the Mart, at 2 p.m., City Freehold, let at £205, and Freehold and Leasehold Ground-rents in Croydon and Chelsea; also a Block of Copyhold Property at Hackney, of the rental of £232 per annum. Solicitors, Messrs. Hollams, Son, & Coward, London. (See advertisement, this week, p. 3.)

WINDING UP NOTICES.

London Gazette.—FRIDAY, April 9. JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BOLIVIAN SYNDICATE, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before May 10, to send their names and addresses, and the particulars of their debts or claims, to R. Bensman, 24-26, Broad St House, Old Broad St.
MERCANTILE RESTAURANT, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before May 12, to send their names and addresses, and the particulars of their debts or claims, to James Walton, Portland House, Basinghall St.
MUSICAL ART CLUB CO., LIMITED—Peta for winding up, presented April 8, directed to be heard on April 28 Stanley J. Attenborough, 18, Piccadilly, solicitor for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of April 27.
RADCLIFFE MILL CO., LIMITED—Creditors are required, on or before May 30, to send their names and addresses, and the particulars of their debts or claims, to John Charles Atkins, 19, Queen St., Oldham, solicitors to the liquidator.
REUTER'S INTERNATIONAL AGENCY, LIMITED—Creditors are required, on or before May 8, to send full particulars of their debts or claims to Mr. William Jacob, 19, Farringdon Avenue, Price, Arundel St., Strand, solicitor for the liquidator.

London Gazette.—TUESDAY, April 13. JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BLITH ST. ANDREW STEAMSHIP CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before May 15, to send their names and addresses, and the particulars of their debts or claims, to Arthur Tate, 17, Sand Hill, Newcastle-on-Tyne. Daggett & Grey, New Castle-on-Tyne, solicitors.
KINSELLA GOLD MINES, LIMITED—Creditors are required, on or before June 1, to send their names and addresses, and the particulars of their debts or claims, to Charles William Cornish, 1, Gresham Bldg., Hepburn & Co., Bird in Hand St., Cheapside, solicitors for liquidator.

COUNTY PALATINE OF LANCASTER.

OLDHAM ENGINEERING CO., LIMITED—Peta for winding up will be heard on Tuesday, April 27 George F. Frupp, 15 Clegg St., Oldham, solicitor for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of April 26.

FRIENDLY SOCIETIES DISSOLVED.

DINAS COLLIERY FRIENDLY SOCIETY, Boot Inn, Dinas, Rhondda Valley, Glamorgan March 31.
EYE ANCIENT BENEFIT SOCIETY, Red Lion Inn, Church St. Eye, Suffolk April 7.
OLD KING'S ARMS PERMANENT MONEY SOCIETY, Old King's Arms, Caldmere, Walsall, Stafford April 7.
UNITED ORDER OF DURHAM CONQUERORS FRIENDLY SOCIETY, 5, Lyons Terr., Hutton-le-Hole, Durham April 7.

When the proprietors of an article of consumption are prepared to send over 2,000,000 free samples, it is fair to assume the vendors must themselves have a good opinion of their speciality; and when, in addition, they possess courage to allot £10,000 to pay for postage it is evident they have satisfied themselves they possess a good article, and that it is better to demonstrate at the breakfast table than to depend upon mere advertisements. Dr. Tibbles' Vi-Cocoa (Limited), Suffolk House, Cannon-street, London, E.C., are sending daily over 3,000 free sample tins of their special preparation to the public.

Dr. Tibbles' Vi-Cocoa can now be obtained from grocers, chemists, and stores everywhere, and the trade are unanimous in saying that no preparation of a similar character has given equal satisfaction to their customers.

WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined, Tested, and Reported Upon by an Expert from Messrs. Carter Bros., 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. (Established 21 years.)—[ADVT.]

CREDITORS' NOTICES. UNDER 22 & 23 VICT. CAP. 35. LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 9.

- ALLAN, ROSA ANNA, Hyde Park mansions April 30 Simpson & Co, Moorgate st
BEARD, ERNEST, Nottingham, Lace Merchant Aug 1 Green & Williams, Nottingham
BEDDOES, HENRY, Wandsworth May 25 Edwards, Wandsworth
BIRCH, SYDNEY CHARLES, Hampstead May 17 Birch, Lee, Kent
CARRINGTON, WILLIAM MASON, Marnham, nr Plymouth May 11 Gill, Devonport
CASEY, EDWARD, Hitchin, Herts, Solicitor April 30 Wing & Eads, Gray's inn sq
CHADWICK, LYDIA, Chelsea April 30 Randolph, Old Serjeant's inn
CLEMINSON, ELEANOR, Ulverston, Lancs May 12 Park, Ulverston
CLIFT, SARAH, Ely, N Wales, Fruitster May 17 Carrane, Wellington, Salop
COLEMAN, MARY ANN, Ealing May 10 Radcliffe & Co, Craven st, Charing Cross
COLLINS, SAMUEL, Oldham April 30 Taylor, Oldham
COOTE, CHARLES JOHN, Bath May 7 Walters & Co, New sq, Lincoln's inn
DAVIS, HOWELL, Kiffis, Carmarthen May 8 Lascelles, Narberth
EDMONDSON, HARRIST, QUEENMORE, nr Lancaster April 15 Sanderson, Lancaster
EDWARDS, the Rev WILLIAM WALTER, Southwark June 1 Richardson & Sadler, Golden sq
HERIQUEZ, ISAAC D'ANNA, Smyrna, Ottoman Empire, Merchant April 30 Alsop & Co, Liverpool
FARNWORTH, WILLIAM, Sedgley, Stafford April 24 Jones, Wolverhampton
FODEN, ALICE, Stone, Stafford May 31 Sandeman, Accrington
FOSTER, ROBERT, Cottingham, York April 30 Shakkles & Dunkerly, Hull
FRANKLAND, WILLIAM, Rochdale May 5 Whitaker & Hibbert, Haslingden
GRAVELL, JEAN FRANCOIS, Little Haling, Artist Acrobot April 24 Levy, Arundel st, Strand
GRIFFITHS, BENJAMIN, Stafford, Miner April 14 Hooper, Dudley
GRUDY, GEORGE, Tottenham May 24 Blott, Stratford
HARTWELL, GEORGE, Hulma, Manchester June 1 Rideal, Manchester
HODSON, GEORGE, Wingham, Kent, Plumber May 1 Mowll & Mowll, Dover
HORMAN, WILLIAM, Durham, Yeoman April 14 Proud, Bishop Auckland
JONES, The Rt Rev WILLIAM BASIL, DD, Carmarthen May 21 Francis & Johnson, Austin Friars
KENNY, PATRICK, Dublin May 31 Randolph, Old Serjeant's inn
KENNINGTON, the Rt Hon WILLIAM, Lord, Grosvenor st May 14 Tatham & Procter, Lincoln's inn fields
LEYLAND, ARTHUR ERNEST, Aintree, Lancaster May 13 Ayerton & Co, Liverpool
NAISH, ELLEN AUGUSTA, Winchester April 14 Clarke & Harris, Winchester
NAYLOR, WILLIAM, Dudley, Worcester, Licensed Victualler April 14 Hooper, Dudley
NORMIS, ELIZABETH, Kew Green, Surrey May 1 Keeping & Gloag, Lombard st
OATLEY, SARAH, Brompton rd April 30 Walker, Chancery lane
PACKER, ELLEN JANE, Norfolk May 1 Stevens & Co, Norwich
PARKER, MARY, Accrington May 8 Whitaker, Accrington
PRACOCK, SUSANNAH, Goole, York May 1 Everett & Silvester, Goole
PRATE, GEORGE THOMPSON, Old Trafford, nr Manchester April 30 L E & G Entwistle, Manchester
PHELPS, Mrs MARY, Cheltenham May 1 Winterbothams & Gurney, Cheltenham
RACHE, HENRIETTA ANNE, Bath May 8 Scott, High Holborn
RATCLIFFE, EDWARD, Hawarden, Flint, Engineer April 15 Simon, Mold
ROXBURGH, ARABELLA, Bath May 10 Austin J King, Bath
RYCOFT, Captain CHARLES MICHAEL RICHARD, Southampton May 5 Kendall & Co, Carey st, Lincoln's inn
SAMS, SOPHIA ELIZABETH, Weston super Mare May 5 Sturge, Bristol
SHAPLEIGH, CLARA, Bath May 3 King & Co, Queen Victoria st
SHARP, THOMAS, Hammersmith May 3 Oswald & Co, Walbrook
SHEARWOOD, ELEANOR ANNE, Upper Tooting May 12 Langhams, Bartlett's bldgs, Holborn circ
SMITH, THOMAS, Coventry, Warwick April 26 Kirby & Sons, Coventry
SPENCER, WILLIAM ARTHUR, Hindley, Lancs, Jeweller May 3 Marland, Oldham
SQUIRELL, MANNING PRENTICE, Hingham, Norwich, Merchant May 1 Stevens & Co, Norwich
STEDSEL, The Hon GEORGE, C.M.G., Jamaica, West Indies May 31 Druses & Attlee, Billiter sq
STUART, LOUISA GAMBIE, Christchurch, Southampton May 1 Hores & Co, Lincoln's inn fields
TATTERBALL, WILLIAM, Blackburn June 1 Costeker, Darwen
TURNER, FRANCIS, Dronfield, Derby May 17 Lucas & Cockayne, Sheffield
WALKER, THOMAS, Middleham, York May 1 Maughan, Middleham
WATKIN, Lady ANN, Chester May 3 Ince & Co, St Benet chmbrs, Fenchurch st
WILLIAMS, THOMAS HENRY, Barming, nr Maidstone May 25 Thompson & Grooms, Raymond bldg, Gray's inn
WOODBURN, MYLES, Ulverston, Lancs May 12 Park, Ulverston
- London Gazette.*—TUESDAY, April 6.
- BELLAMY, ANNETTA FAITH, Upper Parkstone, Dorset May 12 Guillaume & Sons, Bournemouth
BRETHESHAU, GEORGE, Droylsden, Lancs, Yeoman April 24 Gartside & Robinson, Ashton under Lyne
BROOKS, THOMAS, Marnthorpe, Essex, Grocer May 10 Smith, Colchester
BROWN, WILLIAM ROBERT, York June 2 Dent, York
BUDDEN, WILLIAM JAMES, Chatham, Wise Merchant May 25 Prall & Co, Rochester
CHAMPERS, HENRY JAMES, Bridge st, Westminster, Licensed Victualler May 15 Corvells & Co, Quality st
COOK, FRANCIS HEARLE, Fetherbarthol, nr Truro May 15 Street & Co, Lincoln's inn fields
DAVIS, HENRI WILLIAMS, Droghda, Surrey June 5 Rowe & Wilkie, Wool Exchange
DOSE, JOHN READ, Huddersfield May 14 Laycock & Co, Huddersfield
DUNLEY, CHARLES, Whittington rd, Bowes Park May 7 Bartlett, New Bridge st
ELLIOTT, EDWARD, Hampstead May 12 Hatchett & Co, Mark lane
- GOUGH, MARION FRANCES, Weston super Mare May 1 Smith & Sons, Weston super Mare
HALL, THOMAS, Raymond bldg, Gray's inn June 1 Hunters & Haynes, New sq, Lincoln's inn
HANWILL, JANE, Hyde Park Corner May 17 Rhodes & Son, Downgate hill
HEDGOS, JOHN, Oxford, Builder May 3 Galpin, Oxford
HUTHER, ELLEN, Liverpool April 30 Berry, Liverpool
LACEY, EDWARD, Holloway May 8 Higgs, Liverpool st
LAMPLOUGH, JOHN, Sherburn, York, Farmer May 15 Ridge, Malton
LANE, ANNIE EMILIE, South Kensington May 15 Busk & Mellor, Lincoln's inn fields
MAYE, Rev HENRY STANTON, Fairfield, Liverpool May 2 Jones & Co, Liverpool
MIDDLEHURST, JOHN, Billinge, Lancs, Farmer May 1 Barrow & Cook, St Helens
MILLWARD, SARAH, Nethells, Birmingham May 15 Jeffrey & Co, Birmingham
MULLIES, LOUISA, Margate, Kent May 7 Hills, Margate
MURRAY, WILLIAM VAUGHAN, Marylebone rd May 10 Williams, Spring gardens
NORTH, MARY, Oxford May 3 Galpin, Oxford
ORLEY, WILLIAM, Beer, Devon May 8 Yapp, Seaton
PLATT, JAMES, Junction Delph, York, Shopkeeper April 24 Gartside & Robinson, Ashton under Lyne
PURNIE, VINCENT JOHN, Chiswick May 14 Patersons & Co, Lincoln's inn fields
SCOTCHER, THOMAS, Knotty Ash, nr Liverpool, Team Owner May 1 Tyrer & Co, Liverpool
SETHOUR, the Rev CHARLES FREDERIC, Crowood, Wilts May 20 Collyer-Bristow & Co, Bedford row
SIDEBOTTOM, ANN, Glossop, Derby May 6 Davis, Glossop
SIDEBOTTOM, SAMUEL, Glossop, Derby, Farmer May 6 Davis, Glossop
SIMPSON, JAMES, Sheffield May 3 Craven, Preston
SMITH, GEORGE HALLAM, Edgbaston, Birmingham May 5 Docker, Birmingham
SPENCER, JOHN EDWIN, Halifax May 7 Sutcliffe, Hobden Bridge, Yorks
SPENCER, ROBERT WILLIAM, Liverpool May 14 Mackay, Liverpool
SUDALL, ROBERT, Oswaldtwistle, Lancs, Plumber May 8 Britcliffe, Accrington
SYMONS, WILLIAM PHILIP, Ruishon, Somerset May 12 Ruscombe & Co, Bridgewater
TAYLOR, WILLIAM, Sheffield April 30 Bartlett, Sheffield
THEORSTON, ANN, Oxford May 3 Galpin, Oxford
TUGWOOD, MARY JANE, Dalton May 10 Burt & Haviland, Christchurch
TUPPER, FRANCES ELIZABETH, Herne Bay April 30 Jones, Herne Bay
WASSILL, SUSANNAH, South Kensington May 17 Carter, Basinghall st
WEBBER, MARTHA, Brighton May 16 Ley & Co, Carey st, Lincoln's inn
WISEMAN, JOHN, Dee Banks, nr Chester May 2 Bridgman & Weaver, Chester
WITHERS, WILLIAM JOHN, Clifton, Bristol April 24 Withers & Billing, Clifton
- London Gazette.*—FRIDAY, April 9.
- ATLAND, SAMUEL, Llanfairfechan, Carnarvon, Hotel Keeper May 7 Boots & Co, Manchester
BARTHELM, JOSEPH, Streatham May 6 Deacon & Co, Gt St Helens
BAXTER, JONATHAN, Barking, Clerk May 7 Rooke & Sons, Lincoln's inn fields
BEAVIS, RICHARD, Kensington, Artist May 10 Hyde & Co, My place
BRENNON, OWEN, Acton Mill Farm, nr Stafford April 24 Jordan & Pickering, Stafford
BRAND, WILLIAM, Union court, Old Broad st May 22 Trues & Jarmain, Coleman st
BROADHURST, GODFREY BROOKS, Victoria st May 20 Earle, Sons & Co, Manchester
BROWN, Mrs ANGELA ELIZA EMILY, Cheltenham June 1 Winterbothams & Gurney, Cheltenham
BROWN, ROBERT, Reading, Berks May 6 Deacon & Co, Gt St Helens
BRUNAUD, JAMES, Kensington May 31 Hilder, Jermyn st
BURNBY, EMILY KATE ANYATT ANYATT, Chester sq, Colonel June 1 Frank Richardson & Sadler, Golden sq
CHOCOSKI, EUGENE, Arundel st, Hotel Proprietor May 10 Roscoe & Craigsheim, Fenchurch st
COOPER, SARAH ANN, Chester May 6 Eaton, Ashton under Lyne
CRALLAN, MARGARET ELIZABETH, Boscombe, Hants May 10 Bannister & Co, John st, Bedford row
CROCKER, EMMA, Southampton May 6 Paris & Co, Southampton
CROUCH, ARTHUR JOE, Wimbledon, Builder May 20 Copp, Essex st, Strand
DOUGHER, JANE, Ringwood, Southampton May 10 Davy & Jackson, Ringwood
ELLIOT, MARY ANN, Camden rd May 10 Faulkner, Chandos st, Cavendish sq
FIELD, JOHN, Bisham, Berks May 24 Parker & Son, High Wycombe
FOX, WILLIAM, Darlaston, Stafford, Pork Butcher May 21 Slater & Co, Darlaston
GIBBS, RICHARD, Cookham Dean, Berks May 15 O'Donoghue & Anson, Bristol
GODDARD, ROWLAND, Melton Mowbray, Leicester, Cattle Dealer April 30 Goddard, Ashberry, Melton Mowbray
HAYWARD, WILLIAM, Gravesend, Licensed Victualler May 1 Carr & Martin, Gt Tower st
KEATE, SARAH, Wells, Somerset May 31 Abbot & Co, Bristol
MARTIN, JOHN, North Newton, Wilt, Gardener June 1 Radcliffe, Devizes
MARLEY, The Hon. Mrs. EMILY, Gt Cumberland place May 8 Leman & Co, Lincoln's inn fields
MASTIN, JOHN, Lodeham, Nottingham April 23 Bescooby, East Retford
MITCHELL, MARY BALL, Heavitree, Devon May 25 J & S P Pope, Exeter
MORTON, WILLIAM, Vauxhall May 1 Reader & Co, Chapel pl, Poultry
MURRAY, WILLIAM VAUGHAN, Marylebone rd May 10 Williams, Spring gardens
NORTHWAY, WILLIAM, Tavistock, Devon, Licensed Victualler May 25 Chilcott & Chilcott, Tavistock
REID, SARAH ANN, Brixton April 30 Chace Carr, Great Tower st
RICHARDSON, WILLIAM RADFORD, Mansfield, Notts, Brass Founder May 3 Hibbert, Mansfield
SCAMPTON, CHARLOTTE ANN, Nottingham June 15 W & E Ascroft, Preston
SCAMPTON, ROBERT, Nottingham, Yarn Merchant June 15 W & E Ascroft, Preston
SHEERLIKER, JOSEPH, Preston, Butcher May 24 W & J Cooper, Preston
SMART, EMMA MATILDA, Stoke, Devonport May 21 Adams & Croft, Plymouth
SPOOK, LOUISA MARIA, Woking, Surrey May 15 Barton, Lombard st
TATHAM, GEORGE, Leeds May 6 Stott, Leeds
TAYLOR, WILLIAM, Hammersmith, Licensed Victualler April 22 Ruston & Co, Essex st

TUNLEY, GEORGE, Hampstead May 24 Wrentham & Son, Bedford row
WALL, JAMES CRESWELL, Bristol April 26 Baker & Langworthy, Bristol
WELLS, JAMES, Burncley May 14 C & E Woodroffe, Gt Dover st
WHISK, ANNE MATHURIN, Cheltenham June 1 Cottam, Cheltenham

WHISKER, WILLIAM PISCIVAL, Salford, Lancs May 1 Vaughan, Stockport
WOOD, GEORGE, Ackworth, York, Doctor April 27 Claude & Co, Wakefield
WOOD, ELIZABETH MARY, Mellor, Derby May 1 Moran, Glossop
WRENTHAM, FRANCIS, Kensington May 24 Wrentham & Son, Bedford row

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, April 9.

RECEIVING ORDERS.

ANDERSON, HENRY, Kingston upon Hull, Builder Kingston upon Hull Pet April 5 Ord April 5
BECKETT, ALFRED, Haxton 2, Kingland rd, Shirt Manufacturer High Court Pet March 15 Ord April 5
BRAY, FREDERICK ROBERT THOMPSON, Parkgate, nr Rotherham, Hairdresser Sheffield Pet April 5 Ord April 5
BROWN, OSCAR REYNOLDS WILLIAM, Admiralty, Whitehall High Court Pet March 15 Ord April 5
BUCKTON, SAM, jun, and RICHARD BUCKTON, Pudsey, Yorks, Tanners Bradford Pet April 5 Ord April 5
BUTLER, EDWARD, Malpas, Ches, Hotel Proprietor Nantwich Pet April 6 Ord April 6
COLE, RICHARD THOMAS, Calne, Wilts, Ironmonger Swindon Pet April 6 Ord April 6
COLLES, THOMAS JOHN, Handsworth, Staffs, Builder Birmingham Pet April 6 Ord April 6
DAWSON, TOM, Sandal, nr Wakefield, Butcher Wakefield Pet April 7 Ord April 7
DICKINSON, A, Little Britain High Court Pet March 9 Ord April 5
ELLIS, JOHN, Brithdir, Merioneths, Farmer Aberystwith Pet April 5 Ord April 5
EVANS, WILLIAM, Wistanow, Salop, Wheelwright Leominster Pet April 6 Ord April 6
FEATHER, EDWIN, Morley, Yorks, General Dealer Dewsbury Pet April 6 Ord April 6
FORT, JOHN WESLEY, Manchester, Jeweller Manchester Pet April 5 Ord April 5
FRANK, HOMER, Hirsch Henry, Dover, General Dealer Canterbury Pet April 6 Ord April 6
FRY, HENRY MANFRED, Gloucester, Builder Gloucester Pet March 26 Ord April 7
GARLICK, WILLIAM LIDDINGTON, Biddleson, Bucks Banbury Pet April 6 Ord April 6
GREGORY, JOHN, Grimsbury, Oxford, Grocer Banbury Pet April 5 Ord April 5
HARFORD, WILLIAM HENRY, Mountain Ash, Glam, Grocer Aberdare Pet April 7 Ord April 7
HAYNES, WILLIAM, Kingston upon Hull, Provision Dealer Kingston upon Hull Pet April 7 Ord April 7
JARRATT, THOMAS, Thornton, Yorks, Farmer Bradford Pet April 5 Ord April 5
KAYE, FREDERICK, Glasgow Newcastle on Tyne Pet April 5 Ord April 5
KILFORD, ROBERT, Stourbridge, Grocer Stourbridge Pet March 27 Ord April 2
MANFRED, HANFRED MARY, Goole, Yorks, Boot Dealer Wakefield Pet March 16 Ord April 5
NEIL, C LANG, Chandos lane, Journalist High Court Pet March 15 Ord April 7
PARKER, WILLIAM DUNSTER, Breachley, Kent, Wheelwright Tunbridge Wells Pet April 5 Ord April 5
PAVY, FRANK, Uxbridge rd, Grocer High Court Pet March 24 Ord April 7
PRICE, EDWARD MATTHEW, Holport, Maidenhead, Schoolmaster High Court Pet Feb 9 Ord April 6
PRICE, JOHN WILLIAM, Tonpandy, Glam, Teller Pontypool Pet April 5 Ord April 5
REDFERN, ARTHUR, Winton, Hants, Licensed Victualler Poole Pet April 5 Ord April 5
REYNOLDS, DAVID, Warrnamby, nr Swanssea, Farmer Swanssea Pet April 6 Ord April 6
RIGBY, WILLIAM HALSALL, Balsall Heath, Birmingham, Clerk Birmingham Pet April 7 Ord April 7
RILEY, WILLIAM HENRY, Southwark, Brumford High Court Pet March 13 Ord April 7
ROSKIN, CHARLES, Broad st House, Investment Broker High Court Pet March 13 Ord April 5
SARGENT, GEORGE, London Wall High Court Pet March 5 Ord April 5
SMITH, FREDERICK, Wimalow, Chester, Beerhouse Keeper Manchester Pet April 6 Ord April 6
THOMAS, REES, Brynhyfryd, Swanssea, Shoemaker Swanssea Pet April 5 Ord April 5
UPPSTON, JOHN, Floodville, Major General High Court Pet Feb 10 Ord April 5
WALSH, WILLIAM WATKINSON, Boston, Lincs, Milliner Boston Pet March 20 Ord March 20
WELLS, ROBERT HEWITT, Liverpool, Wine Merchant Liverpool Pet April 5 Ord April 5
WHITCHER, PETER, Ringwood, Southampton, Baker Salisbury Pet April 5 Ord April 5
WILLIAMS, WALTER, Brighton Brighton Pet March 5 Ord April 7
YOUNG, CHRISTOPHER YATES, Huddersfield, Electrical Engineer Huddersfield Pet April 5 Ord April 5
YOUNG, JOSEPH HENRY, Sheffield, Horse Dealer Sheffield Pet April 5 Ord April 5

Amended notice substituted for that published in the London Gazette of April 2.
MILES, JOSEPH, Deptford, Ironfounder Greenwich Pet March 12 Ord March 20

FIRST MEETINGS.

ALLANSON, JOHN BATH, Carnarvon, Solicitor April 21 at 12.45 Prince of Wales Hotel, Carnarvon
BARNETT, H F, Ramsgate, Solicitor April 29 at 12 Off Rec, 72, Canine st, Canterbury
BECKETT, ALFRED, Haxton 2, Kingland rd, Shirt Manufacturer April 23 at 11 Bankruptcy bldg, Carey st
BLOODWORTH, CHARLES, Nottingham, Lace Manufacturer April 23 at 12 Off Rec, St Peter's Church walk, Nottingham
BROWN, OSCAR REYNOLDS WILLIAM, Admiralty, Whitehall April 23 at 1 Bankruptcy bldg, Carey st

BUTLER, JOHN, St Helen's, Leeds April 21 at 2 Off Rec, 25, Victoria st, Liverpool
DIXON, JOHN LAURENCE, Sheffield, Grocer April 21 at 12 Off Rec, Figure lane, Sheffield
ELVIN, ALFRED ARTHUR, Thetford, Norfolk, Engineer's Fitter April 17 at 1 Off Rec, 8, King st, Norwich
HARDING, ELIZABETH, Warrington, Draper May 7 at 10.45 Court house, Upper Bank st, Warrington
JACKSON, JOHN, Haxton 2, Kingland rd, Holborn, Clock Dealer April 23 at 12 Bankruptcy bldg, Carey st
JOHNSON, WILLIAM SAMUEL, Mansfield, Notis, Draper April 23 at 11 Off Rec, St Peter's Church walk, Nottingham
MAKESPEACE, SAMUEL, Leicester, Framework Knitter April 21 at 12.30 Off Rec, 1, Berridge st, Leicester
MAXWELL, MATTHEW DAVIES, Abingdon, Tailor April 23 at 3 65, High st, Merthyr Tydfil
MITCHELL, STEPHEN WRIGHT, Hammondsmith, Commission Agent April 23 at 11 Bankruptcy bldg, Carey st
NASSIP, PAUL, Cophall bldg April 23 at 12 Bankruptcy bldg, Carey st
SAUNDERS, ALFRED FLEMING, Cowwose st, Paper Agent April 23 at 11 Bankruptcy bldg, Carey st
SMITH, FREDERICK, Wimalow, Chester, Beerhouse Keeper April 23 at 2.30 Off Rec, Byron st, Manchester
TAYLOR, JOHN FOSBROOK, St John's Wood, Florist April 23 at 12 Bankruptcy bldg, Carey st
THOMAS, JOHN, Argos, Mon, Butcher April 22 at 12 65, High st, Merthyr Tydfil
THOMPSON, WILLIAM, Nottingham, Tailor April 23 at 11 Off Rec, St Peter's Church walk, Nottingham
TUCKETT, JOHN, Ketter, Bellringer April 22 at 10.30 Off Rec, 18, Bedford circus, Exeter

ADJUDICATIONS.

ANDERSON, HENRY, Kingston upon Hull, Builder Kingston upon Hull Pet April 5 Ord April 5
BRAY, FREDERICK ROBERT THOMPSON, Parkgate, nr Rotherham, Hairdresser Sheffield Pet April 5 Ord April 5
BUCKTON, SAM, jun, and RICHARD BUCKTON, Pudsey, Yorks, Tanners Bradford Pet April 6 Ord April 6
BUTLER, EDWARD, Malpas, Cheshire, Hotel Proprietor Nantwich Pet April 6 Ord April 6
BUTLER, RICHARD, Christchurch, Hants, Farmer Poole Pet March 9 Ord April 5
CALL, SIR WILLIAM, South Kensington, Baronet High Court Pet Nov 23 Ord April 6
COLE, RICHARD THOMAS, Calne, Wilts, Ironmonger Swindon Pet April 6 Ord April 6
DAWSON, TOM, Sandal, nr Wakefield, Butcher Wakefield Pet April 7 Ord April 7
ELLIS, JOHN, Islawdred, Merioneths, Farmer Aberystwith Pet April 5 Ord April 5
EVANS, WILLIAM, Wistanow, Salop, Wheelwright Leominster Pet April 6 Ord April 6
FEATHER, EDWIN, Morley, Yorks, General Dealer Dewsbury Pet April 6 Ord April 6
FRANK, HOMER, Hirsch Henry, Dover, General Dealer Canterbury Pet April 6 Ord April 6
GARLICK, WILLIAM LIDDINGTON, Biddleson, Bucks Banbury Pet April 5 Ord April 6
GREGORY, JOHN, Grimsbury, Banbury, Oxford, Grocer Banbury Pet April 5 Ord April 6
HALL, JOHN, Bristol, Fishmonger Bristol Pet March 15 Ord April 7
HARFORD, WILLIAM HENRY, Mountain Ash, Glam, Grocer Aberdare Pet April 7 Ord April 7
HAYNES, WILLIAM, Kingston upon Hull, Provision Dealer Kingston upon Hull Pet April 7 Ord April 7
HOLDSWORTH, JOHNSON, Bradford, Staff Manufacturer Bradford Pet March 13 Ord April 5
INSTON, SAMUEL, and ARTHUR JAMES INSTON, Bradford, Yorks, Commission Agents Bradford Pet March 13 Ord April 6
JARRATT, THOMAS, Thornton, Yorks, Farmer Bradford Pet March 23 Ord April 3
KAYE, FREDERICK, Newcastle on Tyne Newcastle on Tyne Pet April 5 Ord April 7
MARSHALL, HANFRED MARY, Goole, Yorks, Boot Dealer Wakefield Pet March 15 Ord April 7
MILES, JOSEPH, Deptford, Ironfounder Greenwich Pet March 12 Ord April 6
MITCHELL, STEPHEN WRIGHT, Hammondsmith, Commission Agent High Court Pet March 9 Ord April 6
MONTAGU, ALGERNON SYDNEY, Brighton, Captain Dorchester Pet Feb 25 Ord April 6
PARKER, WILLIAM DUNSTER, Breachley, Kent, Wheelwright Tunbridge Wells Pet April 5 Ord April 5
PEABER, JOHN B, Pillaton, Cornwall, Farmer Plymouth Pet March 4 Ord April 5
REYNOLDS, DAVID, Warrnamby, nr Swanssea, Farmer Swanssea Pet April 6 Ord April 6
SAUNDERS, ALFRED FLEMING, Cowwose st, Paper Agent High Court Pet Feb 23 Ord April 5
SMITH, FREDERICK, Wimalow, Chester, Beerhouse Keeper Manchester Pet April 6 Ord April 6
THOMAS, DAVID MORGAN, Swanssea, Commission Agent Swanssea Pet March 20 Ord April 6
THOMAS, REES, Brynhyfryd, Swanssea, Shoemaker Swanssea Pet April 5 Ord April 5
VICARY, WILLIAM HENRY, Fulham, Builder High Court Pet March 9 Ord April 5
WALSH, WILLIAM WATKINSON, Boston, Lincs, Milliner Boston Pet March 20 Ord March 20
WHITCHER, PETER, Ringwood, Southampton, Baker Salisbury Pet April 5 Ord April 5
YOUNG, CHRISTOPHER YATES, Huddersfield, Electrical Engineer Huddersfield Pet April 5 Ord April 5
YOUNG, JOSEPH HENRY, Sheffield, Horse Dealer Sheffield Pet April 5 Ord April 5

ADJUDICATION ANNULLED.
FAXON, HENRY JAMES, High Holborn, Stationer High Court Adjud July 12, 1896 Annual April 6

London Gazette.—TUESDAY, April 13.

RECEIVING ORDERS.

ARNITAG, RANDEEN, Ravensthorpe, York, Shuttle Maker Dewsbury Pet April 9 Ord April 9
ASHWORTH, ABRAHAM, Rochdale, Shuttle Maker Rochdale Pet April 7 Ord April 7
BALCHIN, HOWARD SAMUEL, Gosport, Chemist Portsmouth Pet April 9 Ord April 9
BLACKBURN, WILLIAM HENRY, Bradford, Draper Bradford Pet April 5 Ord April 5
BOLTON, JOSE, Solihull, York, Joiner Huddersfield Pet April 9 Ord April 9
BROOKLEY, JOHN, Lincoln, Coal Dealer Lincoln Pet April 8 Ord April 8
CARTY, WILLIAM LEOPOLD, Nottingham, Warehouseman Nottingham Pet April 8 Ord April 8
DARTON, JOHN FRIEZE, Titchborne row, Edgware rd High Court Pet April 9 Ord April 9
ELLIOTT, ARTHUR GEORGE, Luton Luton Pet April 10 Ord April 10
ELLIS, GEORGE, Hackney rd, Boot Manufacturer High Court Pet April 9 Ord April 9
EVANS, RICHARD E, Liverpool, Estate Agent, Liverpool Pet March 26 Ord April 9
FRANCIS, SPENCER JESPER, Orchard st, Portman sq, Court Dressmaker High Court Pet April 8 Ord April 8
FRENCH, HENRY, Walsgate, York, Innkeeper York Pet April 6 Ord April 6
GRIFFITH, WILLIAM, Linsell, Farmer Aberystwith Pet April 5 Ord April 5
HALES, STAFFORD ALFRED, Rowstone, Herefords Hereford Pet April 8 Ord April 6
HALLIWELL, ALEXANDER BOLD, Huddersfield, Dentist Huddersfield Pet March 23 Ord April 9
HARTLEY, JOHN ALLEN, Westhoughton, Lancs Bolton Pet April 8 Ord April 8
HENDER, THOMAS PETER, Okehampton, Devon, Coal Merchant Plymouth Pet April 9 Ord April 9
HOLMES, JOHN ARTHUR, Bradford, Stereographer Bradford Pet April 9 Ord April 9
JACKSON, ELIZABETH JANE, Salford, Lancs Salford Pet April 1 Ord April 8
KERRIE, GEORGE FRANK, Gortan, Cornwall, Farmer Truro Pet April 10 Ord April 10
LACEY, JOHN, Great Grimsby, Farmer Great Grimsby Pet April 5 Ord April 5
LOCKWOOD, EDWARD BEAUF, Bradford Bradford Pet April 10 Ord April 10
MORGAN, NOAM, Cardiff, Hay Merchant Cardiff Pet April 8 Ord April 8
OLDFIELD, MACARTHY HUME, Tunbridge Wells Tunbridge Wells Pet Feb 24 Ord April 7
PELLING, DANIEL WILLIAM, Tottenham High Court Pet April 9 Ord April 9
PIKE, FRANCIS, Gosport, Marine Portsmouth Pet April 9 Ord April 9
POOLE, ALBERT, Colverley Bridge, Yorks, Publican Bradford Pet April 7 Ord April 7
RHOODE, JOHN, jun, Bradford, Dyer Bradford Pet April 8 Ord April 8
ROSE, EDWARD, Brighton, Musician Brighton Pet March 13 Ord April 6
SHEPARD, VICTOR RICHARD, Canterbury, Hoiser Canterbury Pet April 8 Ord April 8
SHREFFTON, ALFRED HERBERT ORLANDO, Islington High Court Pet March 24 Ord April 6
STERNING, GEORGE, East Dean, Sussex, Grocer Brighton Pet April 8 Ord April 8
STEPHENS, FREDERICK, Abbots Vale, Mon, Painter Tredague Pet April 9 Ord April 9
STEVENS, JOSEPH, Ilford, Pastrycook Croydon Pet April 7 Ord April 7
STEVENS, WILLIAM, Bristol, Tailor Bristol Pet April 9 Ord April 9
STYDER, WALTER GARNETT, Gillingham, Kent, Bootmaker Rochester Pet April 9 Ord April 9
WILLIAMS, JOHN WILLIAM, Manchester, Metal Merchant Manchester Pet April 8 Ord April 8
WILLIAMS, SOLOMON, Balmory, Chester, Filter Chester Pet April 10 Ord April 10
WILLIAMS, THOMAS, Bradford, Woven Spinner Bradford Pet April 10 Ord April 10
WILLIAMS, W H, Cophall swans, Financial Agent High Court Pet Feb 10 Ord April 5

Amended notice substituted for that published in the London Gazette of March 20:
MORRIS, GEORGE HENRY, and BERNARD JAMES MORRIS, Warrington, Buttery, Fly Proprietors Croydon Pet March 25 Ord March 25

FIRST MEETINGS.

ANDERSON, HENRY, Kingston upon Hull, Builder Kingston upon Hull Pet April 5 Ord April 5
BLACKBURN, WILLIAM HENRY, Bradford, Draper April 23 at 12 Off Rec, 41, Market row, Bradford
BRAY, FREDERICK ROBERT THOMPSON, Parkgate, nr Rotherham, Hairdresser April 23 at 3 Off Rec, Figure lane, Sheffield
BUCKTON, SAM, jun, and RICHARD BUCKTON, Pudsey, Yorks, Tanners April 23 at 12 Off Rec, 31, Market row, Bradford
CALLAGHAN, HUGH CALVERT, Cardiff, Oil Merchant April 23 at 11 Off Rec, 23, Queen st, Cardiff
CLEAVE, FREDERICK, Fulse, Doncaster, Hairdresser April 21 at 12.30 Off Rec, Salisbury
COATES, RICHARD, Kidderminster, Builder April 23 at 12.30 Market, Iwerd & Morion, Kidderminster, Kidderminster

COLLINS, WILLIAM, Plymouth, Horse Dealer April 21 at 11
10, Athensum ter, Plymouth
CUMSTONHAM, WILLIAM THOMAS, Cardiff, Grocer April 27
at 11 Off Rec, 29, Queen st, Cardiff
DAVIES, EDWARD, Llandely, Builder April 21 at 11.30
Off Rec, 4, Queen st, Carmarthen
DYSON, GABRIEL, Jun, Colne, Lanes, Plumber April 30 at
1.30 Exchange Hotel, Nicholas st, Burnley
FREEMAN, HENRY, York, Innkeeper April 21 at 12.15 Off
Rec, 28, Stonegate, York
GANLICK, WILLIAM LIDDINGTON, Biddlesdon, Bucks April
21 at 12 Bankruptcy Office, 1, St Aldate's, Oxford
GIBBS, FRANCIS WILLIAM, Northampton, Shoe Manufac-
turer April 21 at 12.30 County Court bldgs, Sheep
st, Northampton
GUTHRIE, GEORGE THOMAS, Rock, St Bowdley, Worcs.
Haulier April 23 at 12.50 Mr John Nicholls, Auc-
tioneer, Kidderminster
HARTLEY, JOHN ALLEN, Westhoughton, Lanes, Music
Teacher April 21 at 10.30 16, Wood st, Bolton
JACKSON, ELIZABETH JANE, Salford, Lanes April 23 at 3
Off Rec, Byrom st, Manchester
JANBATT, THOMAS, Thornton, Yorks, Farmer April 23 at 11
Off Rec, 31, Manor row, Bradford
KILFORD, ROBERT, Stourbridge, Grocer April 23 at 2.10
CH Collis, Solicitor, Stourbridge
PICTON, WILLIAM, Cardiff, Builder April 23 at 11.30 Off
Rec, 29, Queen st, Cardiff
POOLE, ALBERT, Calverley Bridge, Yorks, Publican April
23 at 11 Off Rec, 31, Manor row, Bradford
PRICE, EDWARD MATTHEW, Hillyport, Maidenhead, Berks,
Schoolmaster April 23 at 2.30 Bankruptcy bldgs
Carey st
REDFERN, ARTHUR, Winton, Hants, Licensed Victualler
April 23 at 12.30 Off Rec, Salisbury
REYNOLDS, DAVID, Waudralley, St Swanssea, Farmer
April 23 at 12 Off Rec, 21, Alexandra rd, Swansea
RILEY, WILLIAM HENRY, Southwark, Brass Founder April
23 at 12 Bankruptcy bldgs, Carey st
ROBINSON, JOSEPH, Oswaldtwistle, Carter May 13 at 1
County Court house, Blackburn
ROSKIN, CHARLES, New Broad st, Investment Brokers
April 23 at 11 Bankruptcy bldgs, Carey st
SARGENT, GEORGE, London wall April 30 at 12 Bank-
ruptcy bldgs, Carey st
SMITH, FRANCIS HENRY PERCY, Wandsworth, Commission
Agent April 23 at 12 Bankruptcy bldgs, Carey st
TEARDALE, JOSEPH SHILLITO, Kingston upon Hull, Corn
Factor April 23 at 11 Off Rec, Trinity House lane, Hull
THOMAS, DAVID MORRIS, Swansea, Commission Agent
April 21 at 12 Off Rec, 31, Alexandra rd, Swansea
WHITCHER, PETER, Southampton, Baker April 21 at 1
Off Rec, Salisbury
WILLIAMS, THOMAS FREDERICK, Wellington, Somerset,
Commercial Traveller April 21 at 11 Off Rec, 68,
Hammet st, Taunton
WILSON, GEORGE, Stanington, Yorks April 23 at 2.30
Off Rec, Figtrees lane, Sheffield
YEO, THOMAS, Swansea, Joiner April 21 at 2.15 Off Rec,
31, Alexandra rd, Swansea
YOUNG, CHRISTOPHER, YATES, Huddersfield, Electrical
Engineer April 23 at 11 Off Rec, 19, John William st,
Huddersfield

ADJUDICATIONS.

ARMITAGE, RAMSDEN, Ravenshorpe, York, Shuttle Maker
Dewsbury Pet April 9 Ord April 9
ASHWORTH, ABRAHAM, Rochdale, Shuttle Maker Roch-
dale Pet April 7 Ord April 7
BLACKBURN, WILLIAM HENRY, Bradford, Draper Bradford
Pet April 8 Ord April 8
BOLTON, JOSEPH, Scisset, York, Joiner Huddersfield Pet
April 8 Ord April 9
BROOKLESS, JOHN, Lincoln, Coal Dealer Lincoln Pet
April 8 Ord April 8
CAPPEL, E, Felixstowe, Suffolk, Builder Ipswich Pet Jan
7 Ord April 9
CANEY, WILLIAM LEOPOLD, Nottingham, Warehouseman
Nottingham Pet April 8 Ord April 8
CLARKE, FREDERICK WILLIAM, Brixton High Court Pet
March 5 Ord April 10
DANTON, JOHN PHILIP, Titchborne, Edgware rd, Journey-
man Coachbuilder High Court Pet April 9 Ord
April 9
DUTFIELD, ARTHUR, St Georges in the East, Wheelwright
High Court Pet March 15 Ord April 10
ELLIOT, ARTHUR GEORGE, Luton, Beds Luton Pet April
10 Ord April 10
FRANCIS, SPENCER JAPSON, Orchard st, Portman sq,
Milliner High Court Pet April 8 Ord April 8
FREEMAN, HENRY, Walmgate, York, Innkeeper York Pet
April 6 Ord April 6
FRY, HENRY MARFORD, Gloucester, Builder Gloucester
Pet March 26 Ord April 10
GRINDLAY, WALTER, Essex, ct, Temple, Barrister High
Court Pet Jan 29 Ord April 9
HENDER, THOMAS PETER, (Okehampton, Devon, Coal Mer-
chant Plymouth Pet April 9 Ord April 9
HOLMES, JOHN ARTHUR, Bradford, Stereotyper Bradford
Pet April 8 Ord April 9
JACOBS, JACOB, Histon grdn, Holborn, Bronze Dealer
High Court Pet March 12 Ord April 8
KERRIS, GEORGE FRANK, Gouma, Cornwall, Farmer
Truro Pet April 10 Ord April 10
KILFORD, ROBERT, Stourbridge, Grocer Stourbridge Pet
March 27 Ord April 9
LACEY, JOHN, St Grimaby, Farmer St Grimaby Pet
April 5 Ord April 6
LOCKWOOD, LEONARD SHAW, Bradford Bradford Pet
April 10 Ord April 10
MORRIS, GEORGE HENRY, and JAMES BETHAN MORRIS,
Warrington, Surrey, Fly Proprietor Croydon Pet
March 25 Ord April 10
MORTLOCK, EDWARD, Putney Wandsworth Pet March 1
Ord April 8
NICHOLS, JOHN, Wappingham, Northampton, Farmer
Northampton Pet Feb 8 Ord April 10
PAYNE, FRANK, Uxbridge rd, Grocer High Court Pet
March 24 Ord April 9
PELHAM, DANIEL WILLIAM, Tottenham High Court Pet
April 9 Ord April 9

PINK, FRANCIS, Gosport, Mariner Portsmouth Pet April
9 Ord April 9
POOLE, ALBERT, Calverley Bridge, Yorks, Publican Brad-
ford Pet April 7 Ord April 7
RHODES, JOHN, Jun, Bradford, Dyer Bradford Pet April
7 Ord April 8
ROWBOTTOM, FRANCIS, Newtown, Cheshire Stockport Pet
March 8 Ord April 8
SHEPARD, VINCENT RICHARD, Canterbury, Hosier Can-
terbury Pet April 8 Ord April 8
SNEAD, HARRY SEYMOUR, Albany st, Regent's Park, Boot
Maker High Court Pet March 25 Ord April 9
SWELLING, CHARLES ARTHUR, Oxted, Surrey, Butcher Croy-
don Pet March 11 Ord April 9
STEBING, GEORGE, East Dean, Sussex, Grocer Brighton
Pet April 7 Ord April 8
STEPHENS, FREDERICK, Ebbw Vale, Mon, Painter Tredegar
Pet April 8 Ord April 9
STEVENS, JOSEPH, Ilford, Essex, Pastrycook Croydon Pet
April 7 Ord April 7
STRIDE, WALTER GABRIEL, Gillingham, Kent, Bootmaker
Rochester Pet April 9 Ord April 9
TOVEY, ELIZABETH JANE, Axbridge, Somerset Wells Pet
March 4 Ord April 8
WILLIAMS, SOLOMON, Salford, Chester, Fitter Chester Pet
April 10 Ord April 10
WILLIAMS, THOMAS, Bradford, Worsted Spinner Bradford
Pet April 10 Ord April 10

Amended notice substituted for that published in the
London Gazette of March 26:

JACKSON, HENRY, Walsall Wood, Staffs, Chainmaker Wal-
sall Pet March 5 Ord March 20

ADJUDICATION ANNULLED.
FROSDICK, JAMES, Consett, Durham, Billposter Newcastle
on Tyne Adjud Jan 27, 1895 Annul April 9

MOTHERS AND CHILDREN.

Mothers who would keep their
children in good health should give
them, morning and evening, Dr.
Tibbles' Vi-Cocoa made with hot
milk.

The case of one nursing mother
who has written respecting the use of



with results satisfactory in all re-
spects to herself and infant, is typical
of many others. In this case it was
found necessary, after the first few
weeks, to give the infant artificial
food. After doing this for some time,
the mother was persuaded to try Dr.
Tibbles' Vi-Cocoa, it being considered
that its nutritious and sustaining
properties would be found beneficial.
These anticipations were realised,
for, after using Vi-Cocoa for a short
time, the mother was enabled to
again feed the infant naturally, and
the child became thriving and
healthy. The mother at first attri-
buted this gratifying result simply
to the use of a cocoa, and having
nothing but an ordinary cocoa in the
house, that was used. But it was
found useless, and upon Dr. Tibbles'
Vi-Cocoa being again resorted to,
it was found the natural supply of
food returned, and the mother and
infant prospered.

Dr. Tibbles' Vi-Cocoa, ed., ed., and
is ed. It can be obtained from all
grocers, Chemists and Stores, or from
Dr. Tibbles' Vi-Cocoa, Limited,
Suffolk House, Cannon Street,
London, E.C.

As an unparalleled test of merit, a
dainty sample tin of Dr. Tibbles' Vi-
Cocoa will be sent free on application
to any address, if when writing (a
postcard will do) the reader will name
this Journal.

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Property, and Life Interests and Life Policies, and
Advance Money upon these Securities.

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17, KING'S ARMS YARD, COLEMAN STREET, E.C.

LAW.—Solicitor (LL.B. Cantab.) seeks
Engagement as Assistant Conveyancing Clerk;
salary moderate; town or country.—C. M., 65, Hunger-
ford-road, N.

LAW.—Solicitor (LL.B. Cantab.) desires
Conveyancing or General Clerkship in London or
Country Office; conversant with routine of London and
Country Offices and High Court practice; highest references;
age 25.—Address, A. B., care of Henry Vickers, Son, &
Brown, Solicitors, Bank-street, Sheffield.

WANTED, by Solicitor (age 26) having
command of £1,200, Clerkship, with view to Part-
nership, in general practice, town or country.—R. C. A.,
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INN.**—A Residential or Professional Suite of Cham-
bers of unique character, in this delightfully quiet position;
held for fourteen years at a rental of only £30 a year. To
be sold by Auction (including the Furniture) on April 27th.
May be viewed by applying to Mrs. FLYFIELD (Housekeeper).
—Particulars to be had from the Auctioneers, Messrs. MAY
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A SET OF CHAMBERS in Grays-inn-
square, now let at £55 per annum. For Sale by order
of Executors.—For full particulars apply to W. W. READ &
Co., Auctioneers and Surveyors, 1, Queen-street, Cheap-
side, E.C.

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for a firm of Solicitors.—Apply to 42, Bedford-row,
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Securities and Annuities PURCHASED, or Loans or
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Chancery-lane, W.C.

Subscribed Capital, £1,200,000; Paid-up, £200,000.

Total Funds over £1,500,000.

M. COLEMAN SMITH, General Manager.

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Clerks, and Clerks of the Peace.

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